



Village of Los Lunas

**Final Budget
Fiscal Year 2005-2006**

July 21, 2005

The Honorable Mayor, Council and Citizens
Village of Los Lunas
PO Box 1209
Los Lunas, New Mexico 87031

Gentlemen/Ladies:

Submitted herewith is the Fiscal Year 2005-2006 Budget for the Village of Los Lunas. This document culminates a six (6) month process representing the staff's efforts to not only prepare a comprehensive budget document for the upcoming year, but, to continue with the development of a long term focus to prepare the Village fiscally for future. This budget was developed with major emphasis on the Village's five (5) year capital improvement plan, along with twenty (20) year revenue and operating expenditure projections. These efforts are in keeping with the staff's commitment to an on-going, long-range planning process in all Village affairs.

Preparation of a high-quality budget is a top priority of Village staff. In addition to striving for high quality, significant efforts are continuously made to make the budget document more "user friendly" not only for elected officials, but also for staff, and the citizens of Los Lunas.

Every entity has some method (formal or informal) for prioritizing needs, and thus, developing a budget for their organization. Priorities were developed and utilized in preparation of this document. These priorities also take into account the impact of federal and state unfunded mandates that require local appropriations without outside revenue sources.

Additionally, departmental goals and objectives were used as the basis for the respective department directors to formulate expenditure requests and operational plans. We will continue to make goals and objectives an integral part of our budget process, as well as our daily operations.

Using the Village's 5 Year Infrastructure Capital Improvements Plan (ICIP), state funds and Village appropriations were leveraged to the greatest degree possible for these necessary capital expenses. About \$18.5 million has been budgeted for capital purchases and capital projects. The Village

continues to focus on repairing, replacing and upgrading water/sewer lines, upgrading Village streets, developing park areas, constructing a transportation building and enhancing technology based systems. Additionally, lease/purchase arrangements continue to be made for certain capital purchases with special or enterprise fund revenues.

Significant increases in community development related activities, including building permits, zoning cases, and code enforcement cases have been experienced in the past decade. One of the Villages' newest economic development projects has been a Merrillat Cabinet Manufacturing business. Fiscal Year 2005-2006 Budget highlights includes expenditures in the following areas:

1. Focusing on economic development. The Village's priority is to continue efforts to attract new businesses to Los Lunas. The additions of new retail trades continue to provide significant new employment opportunities for citizens of Los Lunas.
2. With the completion and adoption of the updated Comprehensive Master Plan for the Village, efforts are now focused on reviewing and updating various Village fees (e.g. impact and permit fees).
3. Continuing to work with an Economic Development Specialist to assist in attracting both industrial development and retail trade.

Since the Village of Los Lunas is a service-oriented organization, a significant portion of the budgeted expenditures is personnel services (i.e. payroll, health insurance, sick leave, retirement, etc.). Several other employee related expenditures are treated as operating expenses, and therefore, not categorized as personnel services. In Fiscal Year 2005-2006, we will strive to provide for the following:

1. Emphasize employee training.
2. Improve on our Award winning Total Quality Management (TQM) system through Quality New Mexico.
3. Emphasize the Village Safety Program, which continually lowers the Village Workers compensation modifier.
4. Continue with the implementation of "Operational Goals and Objectives".

The primary industry in the Village of Los Lunas continues to be retail-trade. Gross receipt taxes continue to improve and economic indicators demonstrate that the local

economy is healthy and thriving. Major retail trade in Los Lunas now includes a Wal-Mart Super Center and a Home Depot. In addition, new single dwelling unit permits and permits for commercial buildings were almost double the five year average.

The coming year will continue to present many challenges for the Village of Los Lunas. This budget will accomplish the major priorities that the Village Council, staff and many citizens have identified. Sound fiscal and comprehensive planning will enable the Village to enter the next year in a strong fiscal position.

I would like to express my appreciation to all of the Department Heads and Supervisors of the Village for their efforts in the development of this document.

Sincerely

Phillip Jaramillo
Administrator

**VILLAGE OF LOS LUNAS
2005-2006 FINAL BUDGET**

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OVERVIEW AND DEBT SERVICE FUNDS

BUDGET OVERVIEW The Fiscal Year (FY) 2005-2006 Budget includes seventeen (17) funds, which are separated into six (6) fund types. The Village operates on a cash basis and therefore the budget is presented on a cash basis. Total revenues for all funds combined are \$32,856,388. Total expenditures are \$36,180,627. The total estimated beginning cash balance is \$15,016,388 and the total ending cash balance on 6/30/2006 is projected to be \$11,692,150. A decrease of \$1,525,554 (11.57%) from fiscal year 2005.

The principal operating fund of the Village is the General Fund. Revenues are derived primarily from gross receipts taxes, property tax, franchise tax, intergovernmental/grants, licenses and permits, sales and services and a variety of other sources.

Total revenues will increase by \$6,889,371 from FY 2004-2005, which represents a 26.453% increase. The largest increase in revenues is for the Infrastructure Fund, approximately \$4,870,519. General fund revenues for the Village will increase by 25.43% (\$3,040,675), with the most significant increase being in the Grants category (\$3,515,081).

1. Gross receipts tax including state shared (1.225%) and municipal gross receipts (1.00%) totaling \$6,541,134 represents 43.61% of total revenues in the general fund.
2. Property tax rates imposed by the Governing Body are at the maximum rate authorized, \$7.65 per \$1,000. Revenues from property taxes (including delinquencies) will total \$1,157,929 and represent 7.72% of general fund revenues.
3. State shared taxes include the cigarette tax, auto license distribution, and gross receipts tax. State shared tax revenues totals \$3,741,454 and comprises 25% of the revenues in the general fund. Although the 1.225% state shared gross receipts tax is actually a shared tax, it is categorized as a gross receipts tax in order to reflect a true picture of the impact of gross receipts. In addition, the Village is required to report the gasoline tax, formerly categorized as a general fund revenue, as a "Special Revenue Fund".

4. Franchise taxes from the utility and cable companies total \$347,320 which represents 2.3% of the total revenues in the general fund.
5. License and permit revenue totals \$248,484 and represents 1.66% of the total revenue in the general fund.
6. Intergovernmental/grants revenues total \$5,267,322 or 35.12% of the total revenues in the general fund.
7. Sales and service totals \$683,553 and comprises 4.56% of the total revenues in the general fund.

Total expenditures are projected to be \$36,238,276 an increase of 33.217%. However, General Fund expenditures are projected to increase 50.04%.

The Utility Fund is an enterprise fund that accounts for all water and sewer operations. Total revenues in the fund are projected to be \$4,118,171, which is an increase of 15.17% from fiscal year 2004-2005.

The Village has completed six of seven phases defined by the Village's water master plan. The seven phases are as follows; Phase I – Tank and Transmission Line; Phase II – Transmission Line; Phase III - Water Well; Phase IV – Reconstruct Pump Station; Phase V – South Water Loop Installation; Phase VI – South Water Loop Extension; and Phase VII – North Water Loop Installation. Only the South Loop Extension remains.

Expenditures are projected to total \$3,399,274, which is a 5.28% decrease from fiscal year 2004-2005. As discussed above, this expenditure reflects a continuance of the projects that began in previous years.

The Solid Waste Department continues with its operations improvements programs which were prompted by the State mandated closure of the Village landfill. Improved Operations now includes a materials recovery and transfer facility. In addition, the department has continued with its automation of the solid waste collection system. Solid waste rates were only increased by 1.6% that represents a cost of living increase.

The special Revenue funds of the Village are as follows:

1. Recreation Fund
2. State Fire
3. Emergency Medical Services
4. Law Enforcement Protection
5. Corrections Fees
6. Infrastructure Fund
7. 2003 Bond Investment Fund
8. Lodgers Tax
9. Municipal Street Fund (Gasoline Tax)

The total combined revenues of the Special Revenue Funds is projected at \$8,255,078 with budgeted expenditures of \$9,967,175. These funds were set up as a result of New Mexico State Law and our needed to track funding sources. Information for the three major Special Revenue Funds are discussed below:

- 2003 Bond Investment Fund. This fund was developed to ensure proper accounting for the Bond monies realized from the 2003 bond issue.
- Infrastructure Fund. The major revenue source in this fund is the Municipal Infrastructure Gross Receipts Tax. This fund is used to finance various street projects and utility projects as authorized in the New Mexico Statutes.
- Municipal Street Fund. This fund consists of revenues derived from gasoline taxes and is used to finance equipment, highway right-of-ways, and utilities for the street department.

DEBT SERVICE FUNDS

The Village of Los Lunas currently has two service bonds which are described below.

Gross Receipts Tax Revenue Bonds

1. Gross Receipts Tax Improvement Revenue Bonds, Series 2003A April, 2003 \$5,175,000.
2. Gross Receipts Tax Refunding Revenue Bond, Series 2003B April, 2003 \$4,565,000.

The purpose of this issue was to defray the cost to 1) refund the Village's Gross Receipts Tax Refunding Revenue Bonds, Series 1993 and the Village's Infrastructure Fund Gross Receipts Tax Revenue Bonds, Series 1995, 2) acquire, extend, enlarge, better, repair, otherwise improve or maintain sanitary sewers, sewage treatment plants or water utilities, including but not necessarily limited to the acquisition of rights of way and water and water rights, or any combination of the foregoing, 3) construct, purchase, furnish, equip, rehabilitate, make additions to or make improvements to public buildings, 4) purchase, acquire, rehabilitate fire-fighting equipment or any combination of the foregoing, 5) acquire, construct, purchase, equip, furnish, make additions to, renovate, rehabilitate, beautify or otherwise improve public parking or recreational facilities, and 6) cover all costs incidental to the foregoing and incidental to the issuance of the Bonds.

GUIDE FOR THE USE OF BUDGET DOCUMENT

Summary

This document is the annual budget of the Village of Los Lunas, New Mexico for the budget year beginning July 1, 2005 and ending June 30, 2006. The primary purpose of this document is to plan the receipts and expenditures of all Village moneys in accordance with the policies of the State of New Mexico Statutes, as required by the State Department and Administration, Local Government Division. By adoption of this budget, the Village Governing Body establishes the level of services to be provided, the amount of taxes and utility rates to be charged and the various programs to provide these services. The adoption of the budget is probably the most important decision made by the Village Council each year.

The Budget document begins with a budget message by the Village Administrator. The document is then divided into four (4) basic sections.

SECTION TWO

Summaries, Statistics and Charts, are included in Section Two. This section also includes summaries of the Village's budgeted revenues, expenditures, and other sources by fund as well as graphic presentations of such financial information.

SECTION THREE

Section three contains the Operating Budget which represents the actual line item budget approved for the current year with comparison to the budget of the prior year. In addition, for comparison purposes, the actual figures are provided for the year proceeding the prior budget year. Budgets are presented for General Fund, Enterprise Funds, Special Revenue Funds, Trust

and Agency Funds, and Capital Project Funds. The General Fund and Enterprise Funds are the two primary operating funds of the Village. Their moneys are not commingled and their operations are separate from one another. Each department within these funds is presented in the budget and includes a two-year comparison. Even though all departments are budgeted separately, certain departments assist in the services of other departments.

SECTION FOUR

Section four contains budget information relating to all Special Revenue funds, Enterprise funds, Debt Service funds, Trust & Agency funds and Capital Project funds.

SECTION FIVE

Debt Service schedules are provided in this Section to explain the payment of principal and interest on general long-term debt of the Village and the purpose of each bond issue. In addition, this Section contains a schedule of insurance's and a short Glossary. The Glossary is presented to facilitate the "User Friendliness" of the budget.

CONCLUDING STATEMENT

The revenue and expenditure estimates for current and prior budget years are based upon historic data and specific known variances within each division. Revenue projections are further determined by a review of current regional conditions such as interest rates, local development, and economic trends. These factors are admittedly subjective.

This budget has been compiled with the citizens of Los Lunas in mind to provide some measure of value in evaluating the historical and projected operations of the Village. The Village Council and Village staff sincerely hope that this budget will prove to be useful to all interested readers.

BUDGET RESOLUTION FOR FISCAL YEAR 2005-2006

The budget resolution for Fiscal Year 2005-2006 is presented on the following page. The budget and budget resolution were presented before the Council at its regular scheduled meeting on July 21, 2005 and was passed by a unanimous vote.



VILLAGE OF LOS LUNAS

Resolution No. 05-15

A RESOLUTION ADOPTING THE 2005-2006 FISCAL YEAR REVENUE AND EXPENDITURES BUDGET FOR THE VILLAGE OF LOS LUNAS

WHEREAS, The Governing Body of the Village of Los Lunas, New Mexico, has developed a budget for fiscal year 2005-2006; and

WHEREAS, Said budget was developed on the basis of need and through cooperation with all user departments, elected officials and other department supervisors; and

WHEREAS, The official meeting for the review of the budget was advertised in compliance with the State Open Meeting Act; and

WHEREAS, It is the majority opinion of this Board that the proposed budget meets the requirements as currently determined for the fiscal year 2005-2006.

NOW, THEREFORE BE IT RESOLVED THE GOVERNING BODY OF THE VILLAGE OF LOS LUNAS, NEW MEICO:

1. The accompanying budget will be the approved budget for the 2005-2006 year for the Village of Los Lunas and respectfully request approval by the Local Government Division of the New Mexico State Department of Finance and Administration.

PASSED, APPROVED AND ADOPTED by the governing body at its regular meeting of July 21, 2005.

ATTEST:

Phillip Jaramillo, Administrator

Louis F. Huning, Mayor

Charles Griego, Councilor

Cecilia "CC" Castillo, Councilor

Gerard Saiz, Councilor

Robert Vialpando, Councilor

PRINCIPAL OFFICIALS

GOVERNING BODY

Louis F. Huning, Mayor
Cecilia CC Castillo, Councilwoman
Charles Griego, Councilor
Gerard Saiz, Councilor
Robert Vialpando, Councilor



MANAGER

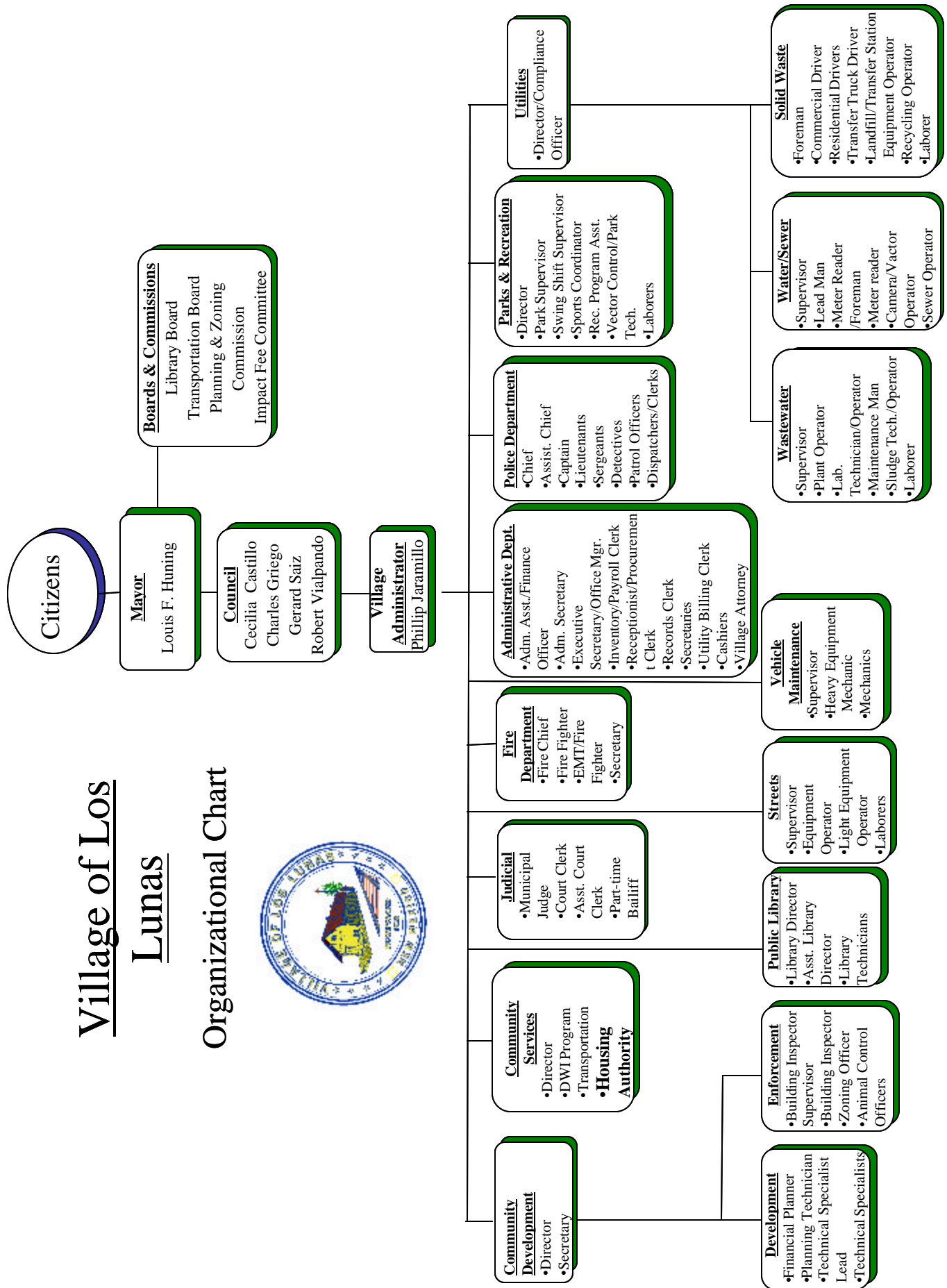
Phillip Jaramillo, Administrator, CMC, AAE

DEPARTMENT HEADS

FINANCE OFFICER – Monica Clarke
JUDICIAL – Judge J. Aragon
POLICE – Chief Nick Balido
FIRE – Chief Atilano Chavez
COMMUNITY DEVELOPMENT – T.A. Mondragon
UTILITY – Betty Behrend

Village of Los Lunas

Organizational Chart



July 1, 2005

VILLAGE POLICIES AND PROCEDURES

FISCAL POLICY

The overall goal of the Village's fiscal policy is to establish and maintain effective management of the Village's financial resources. Formal policy statements and major objectives provide the foundation for achieving this goal. Accordingly, this section outlines the policies used in guiding the preparation and management of the Village's overall budget and the major objectives to be accomplished.

BUDGETING

1. A comprehensive annual budget will be prepared for all funds expended by the Village.
2. The budget will be prepared in such a manner as to facilitate its understanding by citizens, elected officials, and employees.
3. In addition to the public hearings required by state statute prior to adoption of the budget, workshops will be held on the budget that will be open to the public.
4. Copies of the budget will be made available to elected officials, citizens and the media prior to the public hearings and workshops.
5. Budgetary emphasis will focus on providing those basic municipal services which provide the maximum level of services, to the most citizens, in the most cost effective manner, with due consideration being given to all costs - economic, fiscal, and social.
6. The budget process will begin each fiscal year with a list of priorities developed by both management and staff.
7. The budget will provide for adequate maintenance of capital, plant, and equipment and for their orderly replacement.
8. The Village will adopt and annually update an Infrastructure Capital Improvements Plan (ICIP) and strive to make budgetary decisions in accordance with this plan.
9. The Village will continue to develop operating budgets with a sharp focus on long-term solvency.
10. The Village will maintain a budgetary control system to help it adhere to the established budget.

11. The Village will exercise budgetary control through the governing body and Village Administrator in accordance with state statutes and Village regulations.
12. The Village will continue to prepare and update 20 year financial plans based on historical and current data which serves as an invaluable tool in assisting the Village Governing Body in making sound management decisions. These decisions not only impact the current year but will also impact the future of the Village.
13. The Village will amend the budget only in a manner consistent with State of New Mexico Department of Finance and Administration (DFA) regulations.
14. The Village will maintain a working capital reserve equal to 8.33% (1/12) of the total operating expenditures of the General Fund in accordance with DFA regulations.
15. The Village will create a designated reserve in the General Fund for the purpose of providing for emergency or unplanned expenditures and revenue shortfalls that may occur in a fiscal year. The established goal for this reserve is to maintain a minimum level equal to one month's operations.
16. The Village will charge the Utility Fund and the Section 8 Fund a pro-rated share of Finance and Administration expenses (identified as bookkeeping charges) to help defray the administration cost to the General fund.

INVESTMENTS

1. The Village will maintain an investment policy in accordance with state statutes and its own regulations.
2. The investment policy is designed to accomplish the following:
 - a. Maximize investment returns while minimizing risk.
 - b. Maintain a level of liquidity to ensure that unanticipated cash needs are met.
 - c. Allow for diversification of the Village's portfolio.
 - d. Recognize the impact of the Village's investment program on the local economy.

PURCHASING

1. The Village will maintain a purchasing policy featuring a centralized purchasing department in accordance with the State of New Mexico Procurement Code.
2. The Governing Body has adopted a Resolution enacting Village procurement regulations that provide for:
 - a. The control of expenditures within appropriations of the adopted budget.
 - b. All purchases being made at the most effective and economic prices possible.

BUDGET PRIORITIES

1. Expenditures designed to promote, enhance, or ensure public health, safety and welfare.
2. Expenditures necessary to comply with state and federal laws or regulations.
3. Expenditures necessary to deliver the "basic services" to the residents and businesses of the Village.
4. Expenditures when it is verifiable that after being made will reduce ongoing maintenance and operating expenditures by either reducing overall costs or avoiding anticipated costs.
5. Expenditures that will verifiably enhance economic development.
6. Expenditures designed to provide for greater internal controls and, therefore, enhance financial accountability.

7. Expenditures for employee training and deduction aimed at making Village personnel more proficient and productive in performing their duties.
8. Expenditures designed to provide for improved information management in order to provide for enhanced decision making.
9. Expenditures designed to enhance future planning of community's needs.

BUDGET PROCEDURES

The budget process begins with the distribution of Budget Preparation Packages to the department heads. Each Department Head meets with his/her employees to review the worksheets for the operations of the department, personnel requirements and capital outlay. Every employee in the Village is encouraged to make suggestions and/or recommendations during the budget process. The budget worksheets for the operations of the departments contain four columns (1) prior year actual, (2) current year budget, (3) proposed budget, and (4) percent change. Columns 1, 2, and 3 contain the financial information to be used by the department head as a guide to complete the proposed budget. It is assumed that the past financial needs are a good indication as to the future financial needs and the budget is projected on this basis. The worksheets for personnel requirements and capital outlay do not contain prior year actual or current year estimated, due to the fact that this information is available in each department and the projection of these categories do not require comparative data.

The Village Administrator and Financial Planner prepare the revenue budget. All revenues are budgeted with the use of comparative financial information provided by prior year actual revenues and current year estimated revenue.

When the departments have completed their budget preparation packages each Department Head then meets with the Village Administrator to review their budget. During this meeting the budget is refined and prioritized.

After the Village Administrator reviews the expenditures and revenues, a budget retreat is scheduled for the Village Mayor and Council for review. The Village Governing Body reviews the budget at the retreat, where the budget is again refined and prioritized.

When the budget has been finalized by the Village Governing Body, it is compiled by the Finance Department and the following procedures are followed for formal adoption of the budget:

1. The Village Administrator submits to the Governing Body the operating budget for the fiscal year commencing the following July 1st, which must be approved before the proceeding June 1st. The operating budget includes proposed expenditures and the means of financing them.
2. The operating budget is then submitted to the State of New Mexico, Local Government, Department of Finance and Administration (DFA), for preliminary approval. Section 6-

6-2, NMSA, 1978 Compilation requires that the Local Government Division review and approve final budgets prior to the first Monday in September.

3. Upon completion of the closing of the previous fiscal year, the Finance Department reconciles cash balances forward, and budget to actual conditions. A finalized budget is compiled with all changes effected by the previous year-end closing and any adjustments made by DFA. This is then submitted to the Village Administrator for review.

AMENDMENTS TO FISCAL YEAR BUDGET

During the fiscal year, the Village Administrator has the authority, by Council to transfer budgeted amounts within the operational expense budget of a department (i.e. from one line item in operations to another in operations). However, the Council must approve all other budget transfers from one budget category to another (e.g. from Capital Outlay to Operating). All other revisions in regards to changing the overall budget require a resolution by the Village Governing Body and DFA approval.

The Governing Body holds budget reviews monthly, and at this time a resolution is prepared for any additions, and/or amendment to the budget.

The Village maintains control of the budget through the Department Heads and the Purchasing Program. The Department Heads are responsible in keeping within the budget and they maintain control by careful planning, monitoring their monthly financial reports and daily activities. The purchasing Program was implemented in July 1992, and is used to monitor line item expenditures at the time any purchases are made. The program allows the Purchasing Agent to dishonor a Purchase Order for any line item shown over budget. Since a Purchase Order is required for all purchases, this program assists the department heads as well as management in controlling the fiscal year budget.

Total Operating Budget Summary

Summary

The following schedules and pie charts best illustrate the Village's resources and the application of those resources.

The Budget Recap schedule (Table 1 , page 17) is the FY 2005-2006 budget summary of all fund types combined. The total estimated revenues are \$32,869,143, which is a 26.58% increase from last year. Chart 1 presents a summary of revenues by fund type including transfers in.

The total combined expenditure budget is \$36,238,276 which represents a 33.21% increase from the prior year. Chart 2 presents a summary of expenditures by fund type including transfers out. The Village is anticipating a slight decrease in its cash balance reserves. The budget recap schedule also shows, by category, the Village's total appropriated budget (excluding intergovernmental transfers) and where the money is spent.

Municipal Gross Receipts Tax

Tax authorized pursuant to New Mexico State Statutes and implemented by local governments with tax collected from retailers on goods and services sold. The State of New Mexico gives local governments authority to enact a gross receipts tax up to one-and-a-quarter percent. The Village of Los Lunas imposes the maximum tax rate authorized which is 1.3125%

The Village's largest revenue source is highly responsive to changes in economic activity. Because the Village is experiencing growth at a rate of approximately 7% to 10% annually, the economic fluctuation may affect the collections from year to year depending on the current growth rate for that year.

For every \$1 in Sales, 7.125% is collected in Gross Receipts Tax (GRT). This is broken down as illustrated in Table 3. Graph 1 shows the past thirteen years of GRT collections, while Table 4 present's thirteen years of GRT collections with the percentage growth for each year. The citizens' of Los Lunas approved the passage of an 1/8 cent gross receipts tax to be dedicated to infrastructure projects. The tax became effective 1/1/2002.

Property Tax

The Village imposed \$7.65 per \$1,000 property tax rate for FY 2000/2001. This represents the maximum rate a municipality may impose and will generate approximately \$1,157,929 for the fiscal year. Table 3 illustrates the property tax rate and valuation broken down between residential and nonresidential. Graph 2 presents dwelling unit information for the past fifteen years.

The Village currently does not have any general obligation bonds in place.

Table 1: BUDGET RECAP (All Funds Combined)

MUNICIPAL BUDGET							
VILLAGE OF LOS LUNAS		FISCAL YEAR 2005/2006		NUMBER	FULL TIME	162	
COUNTY OF VALENCIA		07/01/05 TO 06/30/06		OF			
				EMPLOYEES	PART TIME	2	

	2004 FINAL VALUATION		OPERATING TAX RATE		PRODUCTION		
RESIDENTIAL	\$ 98,655,120	X	0.007420	=	\$ 732,021		
NON RESIDENTIAL	\$ 59,625,873	X	0.007143	=	\$ 425,908		
OIL & GAS		X		=	-		
TOTAL PRODUCTION =					\$ 1,157,929		

FUND NO.	FUND	UNAUDITED BEGINNING CASH BALANCE	ESTIMATED REVENUES	NET CASH TRANSFERS	BUDGETED EXPEND.	ESTIMATED ENDING CASH BALANCE	LOCAL Non-Budgeted Reserve Requirements
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
11	GENERAL FUND	\$ 5,144,889	14,998,415	(339,463)	16,103,960	3,699,882	1,341,997
SPECIAL REVENUE FUNDS							
21	FIRE FUND	\$ -	66,356		66,356	0	
22	RECREATION FUND	\$ 60,025	76,324		76,000	60,349	
25	INFRASTRUCTURE	\$ 128,695	6,720,784	(640,305)	6,025,677	183,497	
16	LODGERS TAX	\$ 70,069	54,463		58,600	65,932	
17	MUNICIPAL STREET FUND	\$ 196,805	1,214,853		1,120,595	291,063	
26	LOCAL GOV.COR.FUND	\$ 127,509	57,320		55,000	129,829	
27	LAW ENFORCEMENT	\$ -	37,830		37,799	31	
33	2003 BOND INVEST. FUND	\$ 5,000,000	0		2,500,000	2,500,000	
39	EMERG. MEDICAL SER.	\$ -	27,148		27,148	0	
Total Special Revenue Funds		\$ 5,583,102	8,255,078	(640,305)	9,967,175	3,230,701	-
DEBT SERVICE FUNDS							
34	G.R.T. REV. BOND 2003B INFRAE	\$ 216,900	24,000	640,305	640,305	240,900	
32	G.R.T. REV. BOND 2003A GF	\$ 67,931	-	202,074	202,074	67,931	
Total Debt Service Funds		\$ 284,831.08	24,000	842,379	842,379	308,831	-
ENTERPRISE FUNDS							
41	WATER/SEWER FUND	\$ 2,083,101	4,118,171	(1,935)	3,399,274	2,800,063	289,512
41A	METER DEPOSIT	\$ 150,255				150,255	
43	SOLID WASTE	\$ 842,411	1,359,227	(1,396)	1,697,975	502,267	141,498
47	TRANSP. SECTION 5311	\$ 35,582	312,824	119,673	429,639	38,440	
47	TRANSP. SECTION 3037		156,536	-	156,536	0	
Total Enterprise Funds		\$ 3,111,349	5,946,758	116,343	5,683,424	3,491,025	431,010
TRUST AND AGENCY FUNDS							
28	COURT TRUST	\$ 2,391	24,406		24,496	2,301	
44	CENTRAL SOLID WASTE AUTHORITY	\$ 408,497	280,273		126,061	562,709	
51	PUBLIC HOUSING AUTHORITY	\$ 68,449	1,616,542		1,674,431	10,560	
60	EMPLOYEE BENEFIT	\$ 123,200	2,215	21,046	50,000	96,462	
Total Trust and Agency Funds		\$ 602,537	1,923,436	21,046	1,874,988	672,032	-
CAPITAL PROJECT FUNDS							
55	LUNA HILLS PROJECT		467,413		467,413	0	
58	TRANS. BUILDING PROJECT		1,241,288		1,241,288	0	
Total Capital Project Funds		-	1,708,701	-	1,708,701	-	-
GRAND TOTAL ALL FUNDS		\$ 14,726,709	32,856,388	(0)	36,180,627	11,402,471	1,773,006

Table 2: SCHEDULE OF TRANSFERS

(11)					
(11) GENERAL FUND EXP. BUDGET					
SUB ACCOUNT NAME	ACTUAL 2003/2004	BUDGET 2004/2005	PROPOSED 2005/2006	%CHANGE	
6000 TRANSFER TO GROSS RECTS. REV. BOND 2003A	\$ (375,153)	\$ (202,074)	\$ (202,074)	0.0%	
6020 TRANSFER TO EMPLOYEE BENEFIT FUND	\$ (25,474)	\$ (16,229)	\$ (17,609)	8.5%	
6050 TRANSFER TO G.R.T. RESERVE		\$ -	\$ -	0.0%	
6080 TRANSFER TO TRANSPORTATION SEC. 3037 & 5311		\$ (119,673)	\$ (119,673)	0.0%	
492 TRANSFERS	\$ (400,627)	\$ (337,976)	\$ (339,356)	0.4%	
GENERAL FUND TRANSFERS	\$ (400,627)	\$ (337,976)	\$ (339,356)	0.4%	

(25)					
(25) INFRASTRUCTURE FUND					
SUB ACCOUNT NAME	ACTUAL 2003/2004	BUDGET 2004/2005	PROPOSED 2005/2006	%CHANGE	
6040 TRANSFER TO GROSS RECTS. REV. BOND 2003B		\$ (642,742)	\$ (640,305)	-0.4%	
60.. TRANSFER FROM 2003 BOND INVESTMENT FUND		\$ -	\$ -	0.0%	
492 TRANSFERS		\$ (642,742)	\$ (640,305)	-0.4%	
INFRASTRUCTURE FUND TRANSFERS	\$ -	\$ (642,742)	\$ (640,305)	-0.4%	

(33)					
(33) 2003 BOND INVESTMENT FUND					
SUB ACCOUNT NAME	ACTUAL 2003/2004	BUDGET 2004/2005	PROPOSED 2005/2006	%CHANGE	
6020 TRANSFER TO INFRASTRUCTURE FUND		\$ -	\$ -	0.0%	
492 TRANSFERS	\$ -	\$ -	\$ -	0.0%	
2003 BOND INVESTMENT FUND TRANSFERS	\$ -	\$ -	\$ -	0.0%	

Table 2: SCHEDULE OF TRANSFERS CONTINUED

(41)					
(41) WATER/SEWER FUND					
SUB ACCOUNT NAME	ACTUAL 2003/2004	BUDGET 2004/2005	PROPOSED 2005/2006	%CHANGE	
6020 TRANSFER TO EMPLOYEE BENEFIT FUND	\$ (3,555)	\$ (1,930)	\$ (2,014)	4.4%	
492 TRANSFERS	\$ (3,555)	\$ (1,930)	\$ (2,014)	4.4%	
WATER/SEWER FUND TRANSFERS	\$ (3,555)	\$ (1,930)	\$ (2,014)	4.4%	

(43)					
(43) SOLID WASTE FUND					
SUB ACCOUNT NAME	ACTUAL 2003/2004	BUDGET 2004/2005	PROPOSED 2005/2006	%CHANGE	
6020 TRANSFER TO EMPLOYEE BENEFIT FUND	\$ (1,959)	\$ (1,288)	\$ (1,396)	8.3%	
492 TRANSFERS	\$ (1,959)	\$ (1,288)	\$ (1,396)	8.3%	
SOLID WASTE FUND TRANSFERS	\$ (1,959)	\$ (1,288)	\$ (1,396)	8.3%	

Chart 1: Summary Revenues by Fund Type

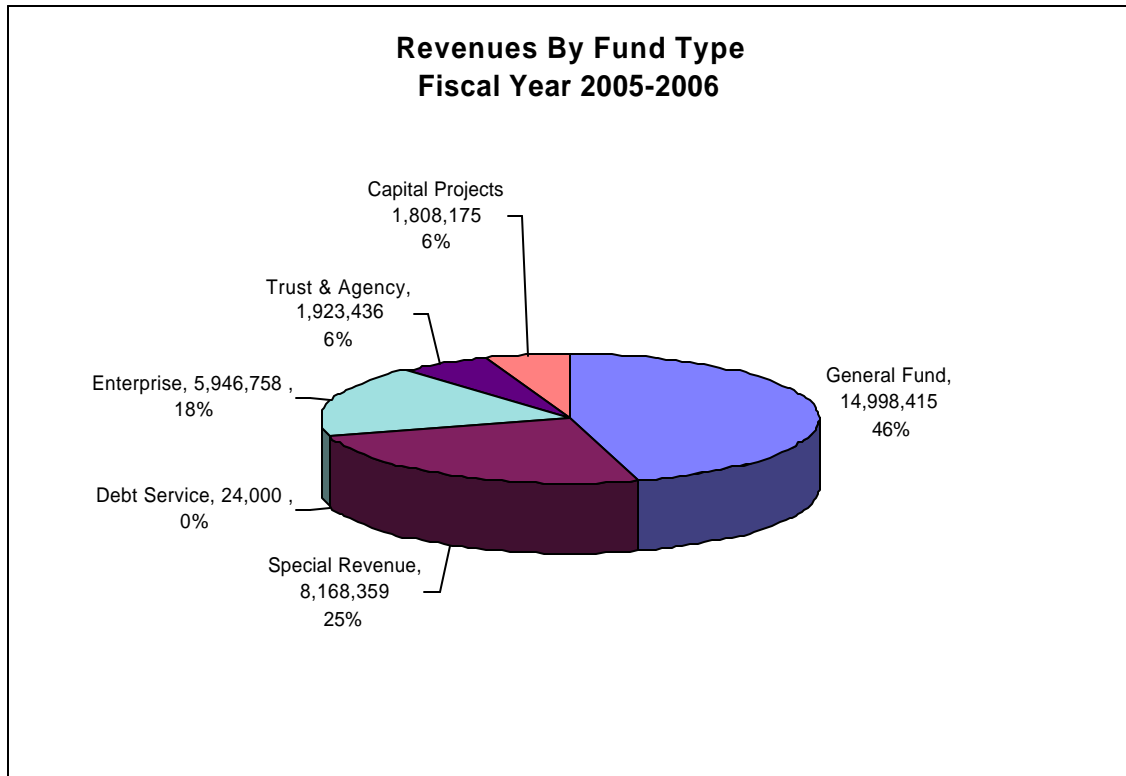


Chart 2: Summary Expenditures by Fund Type

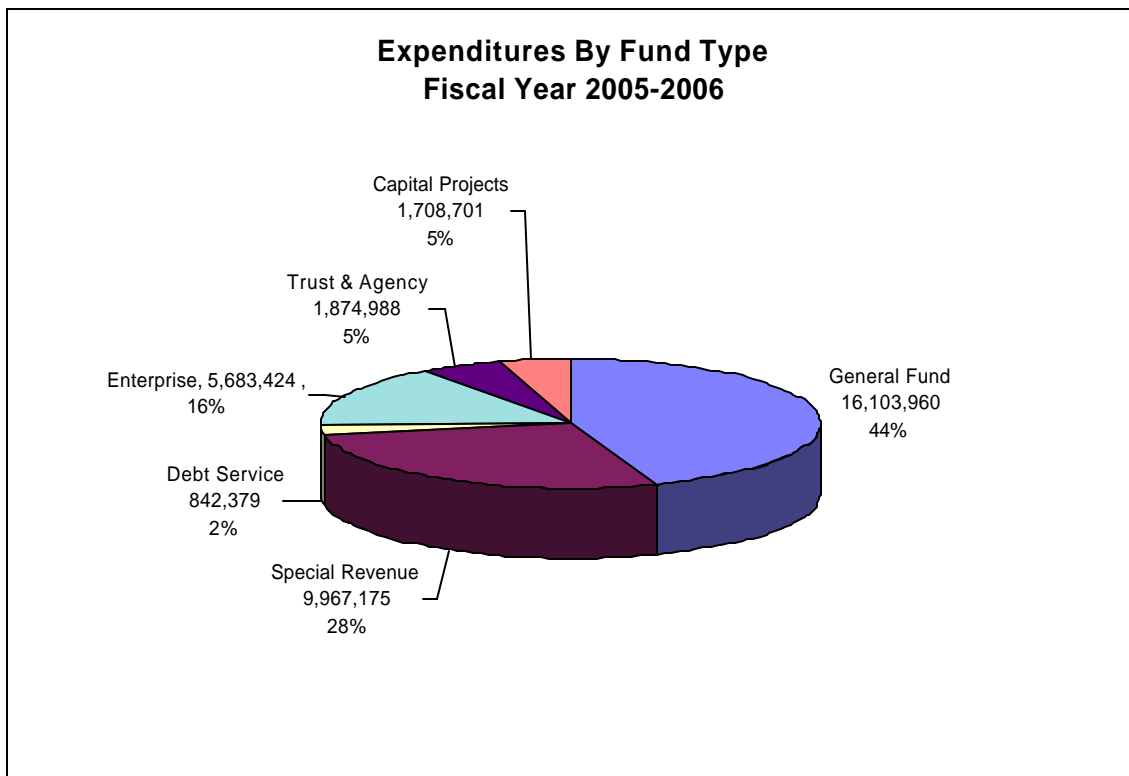


Table 3: Schedule Taxing Authority

SCHEDULE OF TAXING AUTHORITY IMPOSED BY THE VILLAGE OF LOS LUNAS FOR FISCAL YEAR 2005-2006

GROSS RECEIPTS TAX IMPOSED BY THE VILLAGE OF LOS LUNAS	
LOCAL OPTION TAX	
Municipal Gross Receipts Tax.....	1.0000%
Special Municipal Gross Receipts Tax.....	0.2500%
Environmental Municipal Gross Receipts Tax.....	0.0625%
Infrastructure Municipal Gross Receipts Tax.....	0.2500%
Total Local Option GRT Imposed by the Village of Los Lunas.....	1.5625%
STATE SHARED TAX - Returned to the Village of Los Lunas.....	1.2250%
Total Gross Receipts Tax Received by the Village of Los Lunas.....	2.7875%
GRT imposed by Valencia County affecting the Village of Los Lunas.....	0.6250%
GRT imposed by the State of New Mexico (Net of State Share 1.225 Returned to Los Lunas).....	4.2750%
LESS: Municipal Credit.....	-0.5000%
GROSS RECEIPTS TAX RATE FOR THE VILLAGE OF LOS LUNAS.....	7.1875%

PROPERTY TAX IMPOSED BY THE VILLAGE OF LOS LUNAS

The Village of Los Lunas currently imposes a Property Tax Rate of \$7.65 per \$1,000 which is the maximum Property Tax rate authorized.

RESIDENTIAL VALUATION - 2003 TAX YEAR.....	\$ 98,655,120
NON-RESIDENTIAL VALUATION - 2003 TAX YEAR.....	\$ 59,625,873
TOTAL VALUATION - 2003 TAX YEAR.....	\$ 158,280,993

BONDING CAPACITY

ASSESSED VALUATION.....	\$ 158,280,993
LIMITATION.....	4%

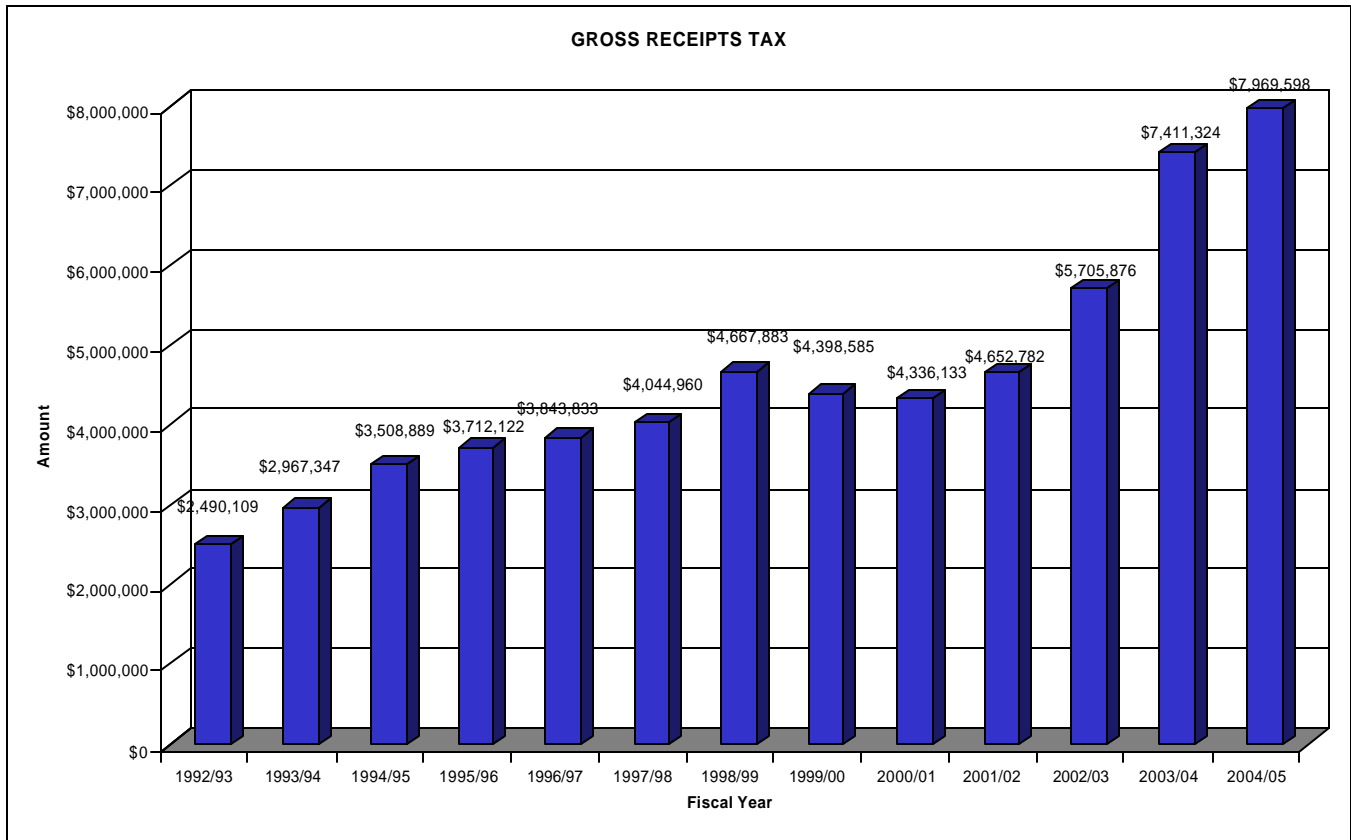
BONDING CAPACITY.....	\$ 6,331,240
LESS: OUTSTANDING G.O. BONDS.....	\$ -

NET BONDING CAPACITY.....	\$ 6,331,240
----------------------------------	---------------------

Table 4: Thirteen Year Gross Receipts with Yearly Percentage Growth

	GROSS RECEIPTS TAX REVENUE WITH GROWTH PERCENTAGE FROM PREVIOUS YEAR												
	1992/93	1993/94	1994/95	1995/96	1996/97	1997/98	1998/99	1999/00	2000/01	2001/02	2002/03	2003/04	2004/05
GROSS RECEIPTS TAX	\$2,490,109	\$2,967,347	\$3,508,889	\$3,712,122	\$3,843,833	\$4,044,960	\$4,667,883	\$4,398,585	\$4,336,133	\$4,652,782	\$5,705,876	\$7,411,324	\$7,969,598
PERCENT GROWTH	5.23%	19.17%	18.25%	5.79%	3.55%	5.23%	15.40%	-5.77%	-1.42%	7.30%	22.63%	29.89%	7.53%

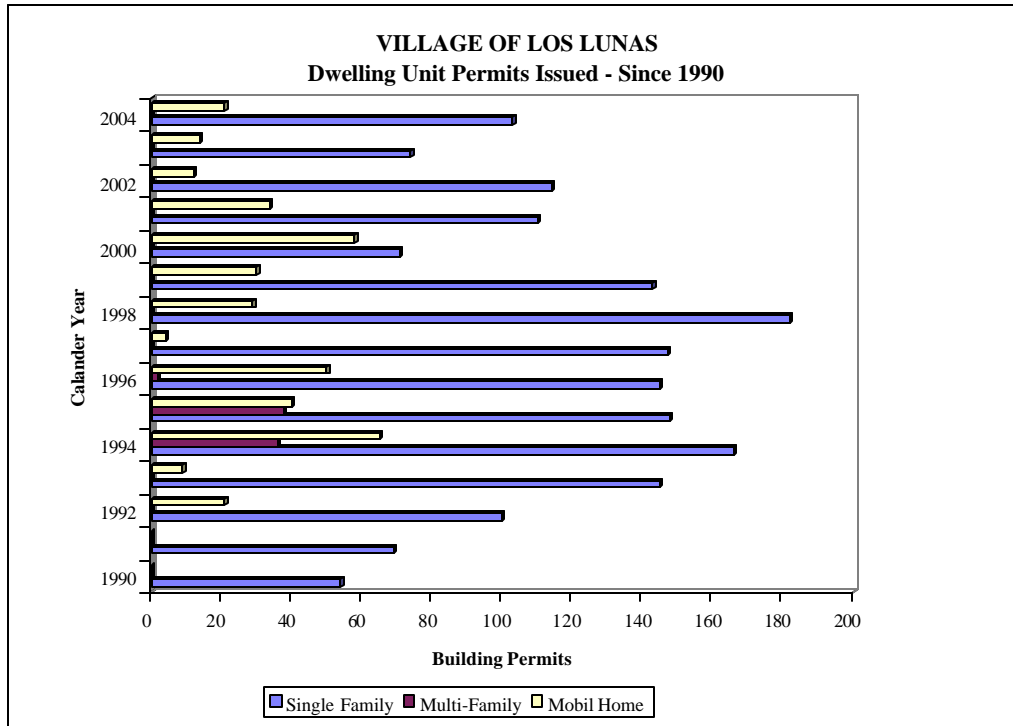
Graph 1: Thirteen Years Gross Receipts Tax Revenue



Graph 2: Dwelling Units

**Village of Los Lunas
Schedule of Building Permits**

	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
Single Family	54	69	100	145	166	148	145	147	182	143	71	110	114	74	103
Multi-Family	0	0	0	0	36	38	2	0	0	0	0	0	0	0	0
Mobil Home	0	0	21	9	65	40	50	4	29	30	58	34	12	14	21



Personnel Services

Summary of Personnel Services

The following table and charts present the Village of Los Lunas Personnel Schedule for Fiscal Year 2005-2006.

Table 5 is a summary of personnel services. Total wages and each benefit category is presented for each department and summarized between the General Fund, Enterprise Fund and Trust and Agency Fund.

The pie charts illustrate the appropriations of personnel services by Fund Type as well as Wage and Benefits. Chart 3 shows that General Fund accounts for 81.29% of Village personnel services. Village services such as Streets, Police, Fire and Administrative services are accounted for in the General Fund. The next largest is the Utility Fund (Enterprise) with 16.15% of Village employees.

Chart 4 illustrates the amount of salaries and benefits provided to all Village employees.

Chart 3: Personnel Services

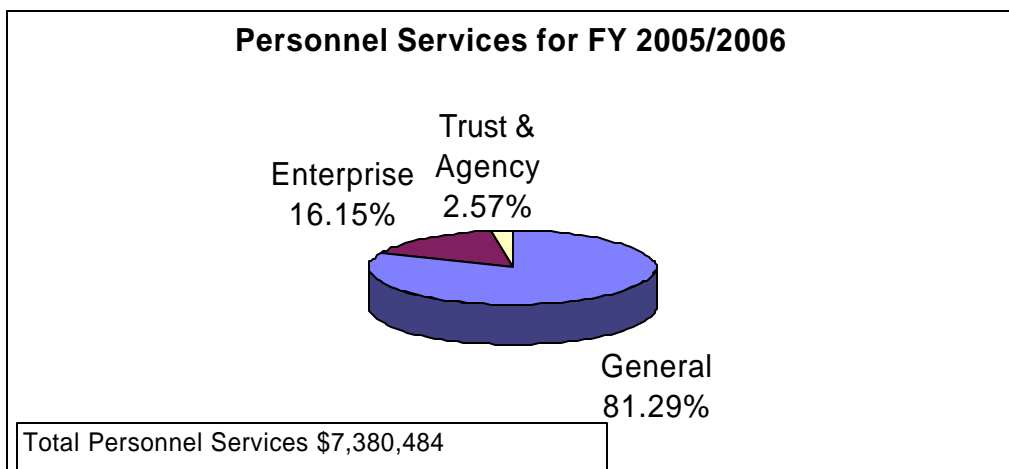
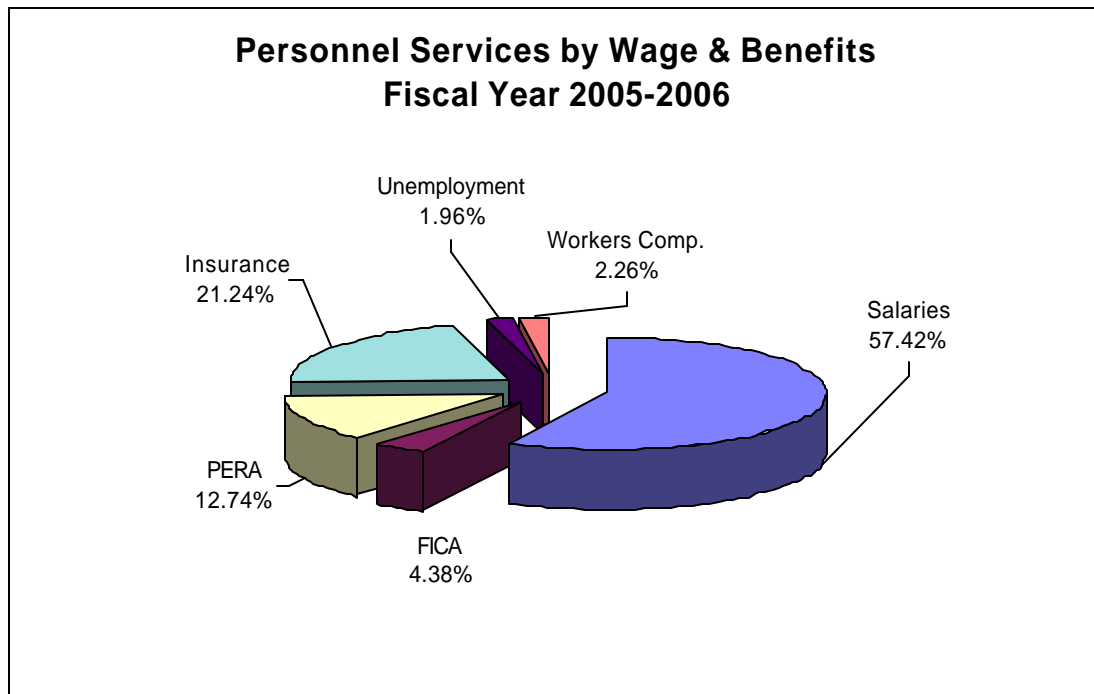


Table 5: Summary Personnel Services FY 2005-2006

Village of Los Lunas Personnel Services Summary Fiscal Year 2005-2006								
GENERAL FUND - DEPARTMENT	No. of EMP. *	Wages	FICA	PERA	Insurance	Unempl.	Workmens Comp.	Total
Executive/Administration	11	\$358,332	\$27,412	\$60,523	\$162,655	\$947	\$1,703	\$611,572
Judicial	3	\$87,880	\$6,723	\$16,708	\$30,498	\$135	\$418	\$142,362
Police	41	\$1,408,446	\$107,746	\$378,188	\$416,803	\$4,225	\$71,233	\$2,386,641
Fire	14	\$351,158	\$26,864	\$101,596	\$142,323	\$1,053	\$9,461	\$632,455
Street	7	\$176,545	\$13,506	\$33,566	\$71,161	\$530	\$18,587	\$313,895
Parks	18	\$507,191	\$38,800	\$75,307	\$182,987	\$1,522	\$22,495	\$828,301
Library	7	\$132,979	\$10,173	\$25,283	\$71,161	\$399	\$786	\$240,781
Community Development	12	\$367,750	\$28,133	\$69,918	\$121,991	\$1,103	\$6,339	\$595,234
Vehicle Maintenance	2	\$51,736	\$3,958	\$9,836	\$20,332	\$155	\$2,726	\$88,744
Community Services	3	\$101,172	\$7,740	\$19,235	\$30,498	\$304	\$481	\$159,429
Total	118	\$3,543,189	\$271,054	\$790,160	\$1,250,408	\$10,373	\$134,229	\$5,999,414
ENTERPRISE FUNDS - FUND								
Treatment Plant	8	\$214,532	\$16,412	\$40,788	\$81,327	\$644	\$9,515	\$363,218
Water/Sewer Utility	6	\$172,391	\$13,188	\$32,776	\$60,996	\$517	\$7,646	\$287,513
Solid Waste	13	\$111,000	\$0	\$21,355	\$53,073	\$132,157	\$837	\$218,423
Transportation	15	\$182,711	\$13,977	\$33,502	\$81,327	\$548	\$10,366	\$322,432
Total	42	\$580,634	\$43,577	\$128,421	\$276,724	\$133,866	\$28,364	\$1,191,585
TRUST & AGENCY FUNDS - FUND								
Housing Authority	4	\$113,910	\$8,714	\$21,657	\$40,664	\$342	\$4,198	\$189,485
Total	4	\$113,910	\$8,714	\$21,657	\$40,664	\$342	\$4,198	\$189,485
TOTAL PERSONNEL SERVICES	164	\$4,237,733	\$323,345	\$940,238	\$1,567,796	\$144,581	\$166,791	\$7,380,484

* Excludes Elected Officials

Chart 4: FY 2005-2006 Wage and Benefits



GENERAL FUND

Revenues

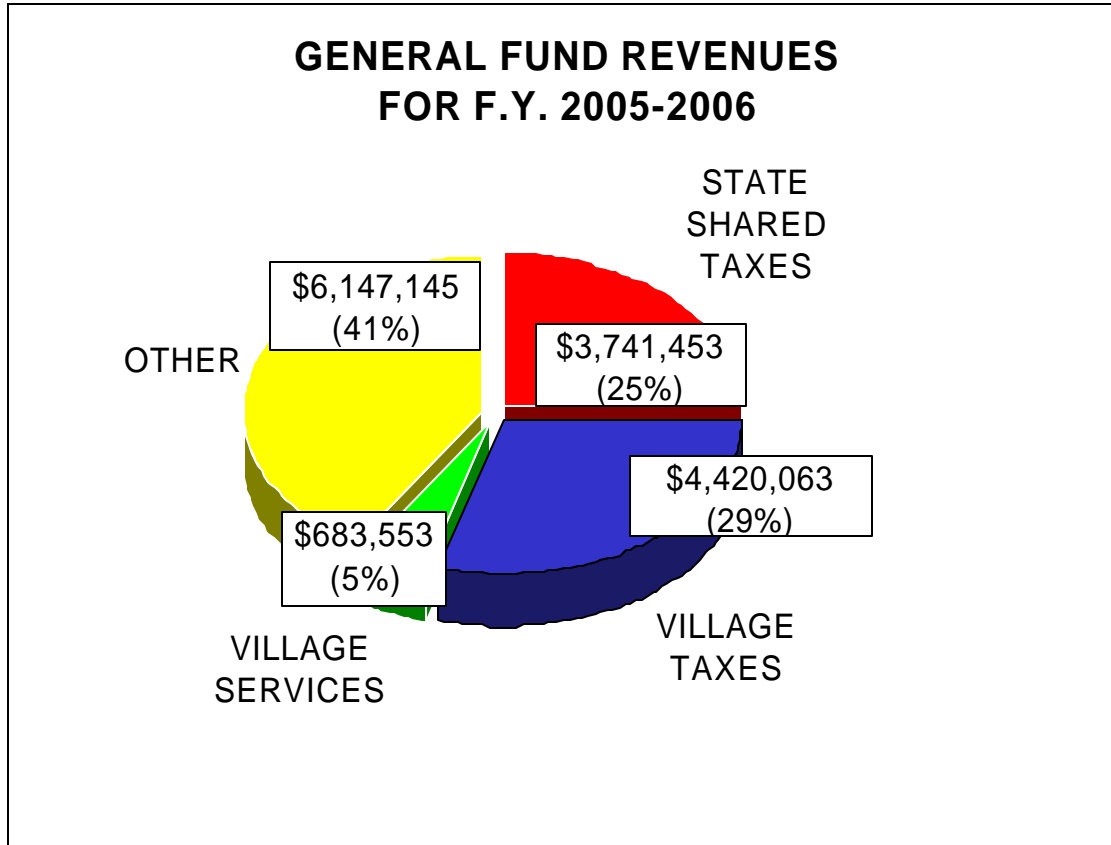
Chart 5 presents the General Fund Revenues (\$14,998,415) by category groups. Taxes both State shared and Village imposed make up 54% of the General Fund revenues. The second single major source of revenues is Village Services.

Expenditures

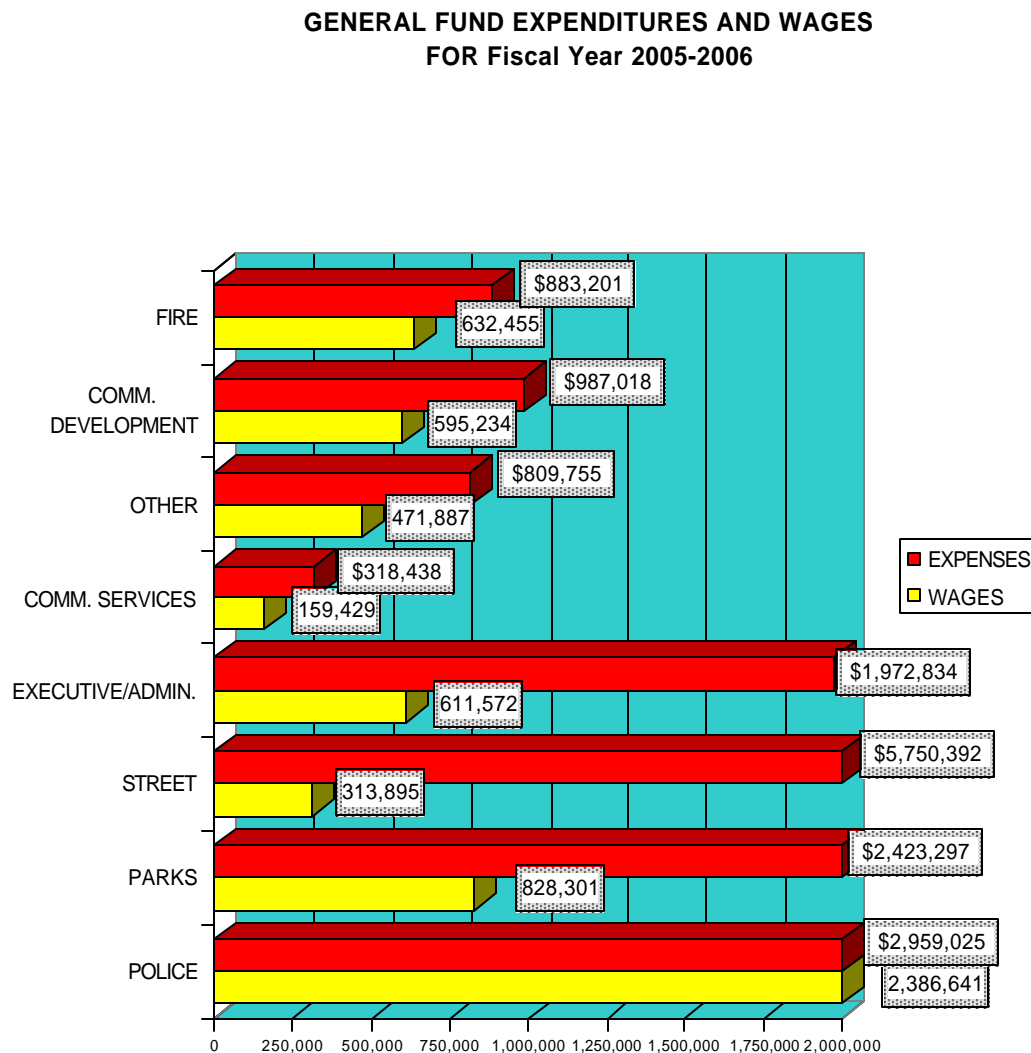
Graph 3 presents the General Fund Expenditures and Wages by Department. The Village Police Department represents the highest wage expense at 40%. The Parks and Recreation Department is second at 14%.

It should be noted that General Fund Wages & Benefits represent ONLY 37% of the General Fund Expenditures. This ratio reflects the fact that the Village is utilizing 63% of its budget to provide services to the citizens of Los Lunas in categorizes other than wages.

Chart 5: General Fund Revenues for FY 2005-2006



Graph 3: General Fund Expenditures and Wages For Fiscal Year 2005-2006 by Department



TOTAL GENERAL FUND EXPENDITURES: \$16,103,960

TOTAL GENERAL FUND WAGES: \$5,999,414

Table 6: GENERAL FUND REVENUES

(11) GENERAL FUND					
		2004 FINAL VALUATION	OPERATING TAX RATE	PRODUCTION	
RESIDENTIAL		\$ 98,655,120	0.00742	\$ 732,021	
NONRESIDENTIAL		\$ 59,625,873	0.007143	\$ 425,908	
TOTAL PRODUCTION		\$ 158,280,993		\$ 1,157,929	
GENERAL FUND ACCOUNT NAME	ACTUAL 2003/2004	BUDGET 2004/2005	PROPOSED 2005/2006	%CHANGE	
300 CURRENT PROPERTY TAXES	\$ 232,598	\$ 1,089,082	\$ 1,157,929	6.3%	
4103 ELECTRICAL	\$ 81,993	\$ 134,172	\$ 187,840	40.0%	
4104 GAS	\$ 28,152	\$ 36,444	\$ 41,600	14.1%	
4105 TELEPHONE	\$ 31,344	\$ 66,200	\$ 79,035	19.4%	
4106 CABLE VISION	\$ 27,797	\$ 32,462	\$ 38,845	19.7%	
320 1% GROSS RECEIPTS TAX	\$ 1,434,170	\$ 2,749,659	\$ 2,914,815	6.0%	
310 TOTAL VILLAGE IMPOSED TAXES	\$ 1,836,054	\$ 4,209,001	\$ 4,420,063	5.0%	
4012 DOG LICENSES	\$ 1,997	\$ 1,061	\$ 1,256	18.4%	
4108 LIQUOR LICENSES	\$ 3,450	\$ 2,400	\$ 1,000	-58.3%	
4109 BUSINESS REGISTRATIONS	\$ 14,348	\$ 23,728	\$ 23,728	0.0%	
4110 VIDEO MACHINE REGISTRATIONS	\$ -	\$ -	\$ -	0.0%	
4111 BUILDING PERMITS	\$ 106,375	\$ 88,590	\$ 220,000	148.3%	
4112 OTHER PERMITS	\$ 421	\$ 2,500	\$ 2,500	0.0%	
330 LICENSES,REGISTRATIONS,PERMITS	\$ 126,590	\$ 118,279	\$ 248,484	110.1%	
4114 AUTO 10%	\$ 50,882	\$ 99,968	\$ 66,961	-33.0%	
4115 AUTO 15%	\$ 15,243	\$ 28,500	\$ 31,339	10.0%	
4116 CIGARETTE 2%	\$ 14,978	\$ 21,641	\$ 16,835	-22.2%	
4117 GROSS RECEIPTS 1.225	\$ 1,773,226	\$ 3,425,608	\$ 3,626,319	5.9%	
340 STATE SHARED TAXES	\$ 1,854,330	\$ 3,691,281	\$ 3,741,454	1.4%	
4011 PARK FEES	\$ 17,686	\$ 119,622	\$ 57,324	-52.1%	
4118 PRINTING & COPYING	\$ 82	\$ 300	\$ 935	211.7%	
4119 SPECIAL POLICE SERVICES	\$ 1,548	\$ 4,600	\$ 3,500	-23.9%	
4120 PAVING CUTS	\$ -	\$ -	\$ 2,000	100.0%	
4121 SUB DIV. & ENGR. FEES	\$ 57,448	\$ 60,000	\$ 42,901	-28.5%	
4122 SALE MAPS & PUBLICATIONS	\$ 281	\$ 600	\$ 1,331	121.8%	
4123 SOLID WASTE BOOKKEEPING CHARGE	\$ 27,839	\$ 43,949	\$ 46,146	5.0%	
4124 WATER/SEWER BOOKKEEPING CHARGE	\$ 543,083	\$ 484,558	\$ 484,558	0.0%	
4135 SECTION 8 BOOKKEEPING CHARGE	\$ 3,300	\$ 4,079	\$ 4,283	5.0%	
4136 TRANSPORTATION BOOKKEEPING CHARGE		\$ 40,575	\$ 40,575	0.0%	
4163 FISCAL AGENT - CSWA	\$ 210	\$ -	\$ -	0.0%	
350 CITY PROVIDED SERVICES	\$ 651,477	\$ 758,283	\$ 683,553	-9.9%	
360 COURT FINES	\$ 126,300	\$ 187,673	\$ 110,215	-41.3%	

Table 6: GENERAL FUND REVENUES Continued

GENERAL FUND ACCOUNT NAME	ACTUAL 2003/2004	BUDGET 2004/2005	PROPOSED 2005/2006	%CHANGE
4060 INTEREST REVENUES	\$ 18,688	\$ 75,975	\$ 106,192	39.8%
4014 OTHER ADMIN REVENUES	\$ 53,462	\$ 17,656	\$ 32,089	81.7%
4127 COPIES & DONATIONS	\$ 645	\$ 5,000	\$ 11,504	130.1%
4128 SALE OF FIXED ASSETS	\$ -	\$ 2,500	\$ 2,500	0.0%
4088 TRANSPORTATION REVENUES	\$ -	\$ -	\$ -	0.0%
4089 FACILITY USAGE REVENUES	\$ 7,983	\$ 1,726	\$ 700	-59.4%
4126 INSURANCE RECOVERIES	\$ 4,612	\$ -	\$ -	0.0%
4007 COURT AUTOMATION REIMBURSEMENTS		\$ 2,000	\$ 2,000	0.0%
370 MISC REVENUES	\$ 85,390	\$ 104,857	\$ 154,985	47.8%
4004 CONTRIBUTIONS	\$ 356	\$ 500	\$ 1,025	105.0%
4006 STATE ALLOTMENT	\$ -	\$ 4,051	\$ 4,051	0.0%
4007 SMALL CITY ASSISTANCE	\$ 17,744	\$ -	\$ -	0.0%
4009 LIBRARY GRANT REVENUES	\$ 25,652	\$ -	\$ -	0.0%
4010 LIBRARY MISC. SALES	\$ 1,016	\$ 1,436	\$ 1,200	-16.4%
380 LIBRARY	\$ 44,768	\$ 5,987	\$ 6,276	4.8%
4003 E-911	\$ -	\$ 144,912	200,000	38.0%
4009 COP FAST GRANT/COMM POLICING	\$ 72,626	\$ -	0	0.0%
4009 LOS LUNAS SCHOOLS COPS IN SCHOOLS	\$ -	\$ 77,434	77,434	0.0%
4010 DWI MISCELLANEOUS		\$ 5,000	29,658	493.2%
4055 CRIME TASK FORCE	\$ -	\$ 13,456	49,871	270.6%
4057 REGION I TASK FORCE	\$ 3,500	\$ -	0	0.0%
385 PUBLIC SAFETY	\$ 76,126	\$ 240,802	\$ 356,963	48.2%
4058 CHAMBER OF COMM./FEES SUMMER YOUTH		\$ 5,000	\$ -	-100.0%
4053 LOS LUNAS SCHOOLS	\$ 9,000	\$ 9,000	\$ 9,000	0.0%
4054 BOSQUE FARMS	\$ 2,800	\$ 2,800	\$ -	-100.0%
4058 COUNTY CONTRIBUTION SUMMER RECREATION	\$ 2,000	\$ -	\$ 100	100.0%
4059 V.I.A.	\$ 500	\$ -	\$ -	0.0%
386 SUMMER YOUTH CONTRIBUTIONS	\$ 14,300	\$ 16,800	\$ 9,100	-45.8%
381-4009 KEEP N.M. BEAUTIFUL	\$ 7,839	\$ 22,500	\$ 7,200	-68.0%
395-4009 BOSQUE IMPROVEMENT GRANT		\$ -	\$ -	0.0%
393-4009 LIBRARY G.O. BONDS		\$ 41,605	\$ 40,000	-3.9%
393-4009 MRCOG TRANSPORTATION PARKING			\$ 350,000	100.0%
388-4009 YOUTH CONSERVATION CORE		\$ 60,000	\$ -	-100.0%
370-4009 LITTLE LEAGUE IMPROVEMENT GRANT		\$ -	\$ -	0.0%
388-4009 ECON. DEV. GRANT REV.		\$ -	\$ -	0.0%
344-4009 LEGISLATIVE APPROPRIATION		\$ 1,375,235	\$ 4,606,000	234.9%
389-4009 D.W.I. GRANT FUNDS (CDWI)	\$ 10,117	\$ 17,155	\$ 18,265	6.5%
396-4009 JUVENILE JUSTICE CITATION PGM. GRANT		\$ -	\$ -	0.0%
390-4009 TRANSPORTATION GRANT FUNDS		\$ -	\$ -	0.0%
391-4009 D.W.I. GRANT FUNDS (LDWI)		\$ 235,746	\$ 245,857	4.3%
TOTAL GRANTS	\$ 17,956	\$ 1,752,241	\$ 5,267,322	200.6%
4009 GRANT FUNDS	\$ -	\$ -	\$ -	
4015 DARE JOINT POWERS-L.L. SCHOOL	\$ -	\$ -	\$ -	
4051 DARE DONATIONS	\$ -	\$ -	\$ -	
4016 DARE MATERIALS-ISLETA PUEBLO		\$ -	\$ -	
390 D.A.R.E. PROGRAM REVENUES	\$ -	\$ -	\$ -	
GENERAL FUND TOTALS	\$ 4,833,290	\$ 11,085,204	\$ 14,998,415	35.3%

EXECUTIVE/ADMINISTRATION

DEPARTMENT: 11-401/General Fund

MISSION

To enact ordinances, regulations, and policies consistent with the Laws and Statutes of the State of New Mexico aimed at the betterment of the community; to provide professional management leadership to both the Village Council and staff aimed at delivering services to the citizens and customers of the Village in the most economical and efficient manner possible.

DESCRIPTION

The Executive portion consists of the elected members of the Governing Body of the Village of Los Lunas, which are the Mayor and four (4) Councilors, known as the Village Council. Terms of office are four (4) years. The Mayor appoints, with confirmation of the Council, a Clerk-Treasurer. The powers and duties of the Mayor and Council are in accordance with the Laws and Statutes of the State of New Mexico including the power to declare emergencies. The Administration area works closely with the Mayor and Council to formulate policy and set goals for each department. This Department is primarily responsible for managing the administrative affairs of the Village as well as advising the Mayor and Village Council on critical issues and matters facing the Village and executing policies adopted by the Village Council.

GOAL AND OBJECTIVES

- To continually update the needs of Village operations and capital improvements through the Infrastructure Capital Improvements Program (ICIP).
- To ensure that the Village financial affairs are in sound order.
- To ensure that the Villages automated financial system is technologically current to increase cost effectiveness and efficiency when assisting Department Heads and Supervisors in monitoring Village and department operations.
- To continue the Village continuing education program to insure that employees are properly trained to perform their designated functions.
- To always seek improvement on the Village's award winning Total Quality Management System.
- To maintain a drug free workplace.

Table 7 presents the fiscal year 2005-2006 operating budget for the Executive/Administration Department.

Table 7: EXECUTIVE/ADMINISTRATION
Department: 11 – 401 / General Fund

401					
(11) GENERAL FUND - EXEC/ADMIN PERSONAL SERVICE					
		ACTUAL	BUDGET	PROPOSED	%CHANGE
SUB ACCOUNT NAME		2003/2004	2004/2005	2005/2006	
5100	MAYOR	\$ 8,499	\$ 8,500	\$ 8,500	0.0%
5101-04	COUNCILMEN	\$ 33,999	\$ 34,000	\$ 34,000	0.0%
5105	JARAMILLO, PHILLIP ADMINISTRATOR	\$ 83,295	\$ 88,293	\$ 94,474	7.0%
5106	CLARKE, MONICA FINANCE OFFICER	\$ 34,436	\$ 36,503	\$ 39,057	7.0%
5107	GRIEGO, LORETTA L. PAYROLL CLERK	\$ 28,928	\$ 30,290	\$ 32,409	7.0%
5108	CORDOVA, SYLVIA S ACCOUNTS PAYABLE CLERK	\$ 18,132	\$ 14,840	\$ 16,877	13.7%
5109	SANCHEZ, DEBRA ADMINISTRATIVE SECRETAR	\$ 22,553	\$ 23,907	\$ 25,581	7.0%
5111	DURAN, MARY GRACE SECRETARY	\$ 20,600	\$ 21,836	\$ 23,364	7.0%
5112	MEDINA, THERESA UTILITY BILLING SUPERVISOF	\$ 13,542	\$ 12,809	\$ 19,795	54.5%
5113	BLEA, PHYLLIS UTILITY BILLING CLERK	\$ 24,745	\$ 23,002	\$ 18,625	-19.0%
5114	MANNS, TAMIE UTILITY BILLING CLERK	\$ 13,542	\$ 13,330	\$ 17,538	31.6%
5115	VACANT ACCOUNTING CLERK	\$ 13,025	\$ 14,500	\$ 14,655	1.1%
5116	VACANT RECEPTIONIST/PROC.	\$ 28,512	\$ 12,800	\$ 13,455	5.1%
		\$ 343,808	\$ 340,678	\$ 358,332	5.2%
5440	F.I.C.A EXPENSE 7.65%	\$ 26,344	\$ 25,598	\$ 27,412	7.1%
5441	P.E.R.A EXPENSE 7%	\$ 63,356	\$ 56,012	\$ 60,523	8.1%
5442	MEDICAL INS. EXPENSE	\$ 130,278	\$ 155,130	\$ 162,655	4.9%
5443	UNEMPLOYMENT TAX EXPENSE	\$ 221	\$ 876	\$ 947	8.1%
5444	WORKMENS'S COMP. INS. EXPENSE	\$ 1,863	\$ 1,446	\$ 1,703	17.8%
		\$ 222,062	\$ 231,083	\$ 253,240	9.6%
TOTAL PERSONAL SERVICES		\$ 565,870	\$ 571,761	\$ 611,572	7.0%
(11) GENERAL FUND - EXEC/ADMIN OPERATING SERVICES					
		ACTUAL	BUDGET	PROPOSED	%CHANGE
SUB ACCOUNT NAME		2003/2004	2004/2005	2005/2006	
55..	PROFESSIONAL SERVICES/EAP PROGRAM			\$ 9,000	100.0%
5510	OFFICE SUPPLIES	\$ 21,663	\$ 20,500	\$ 20,500	0.0%
5511	DATA PROCESSING	\$ 34,317	\$ 45,855	\$ 24,077	-47.5%
5512	BOOKS & MANUALS	\$ 1,312	\$ 2,000	\$ 2,000	0.0%
5513	GAS & OIL FOR VEHICLES	\$ 2,622	\$ 3,500	\$ 3,500	0.0%
5514	TRAINING & SEMINARS	\$ 7,381	\$ 12,420	\$ 12,420	0.0%
5515	PRINTING & COPYING	\$ 3,555	\$ 4,000	\$ 4,000	0.0%
5517	PROFESSIONAL SERVICES	\$ 50,694	\$ 60,000	\$ 60,000	0.0%
5518	POSTAGE	\$ 4,527	\$ 8,500	\$ 8,500	0.0%
5519	UTILITIES	\$ 24,444	\$ 31,500	\$ 31,500	0.0%
5520	ATTORNEY FEES	\$ 5,071	\$ 15,000	\$ 15,000	0.0%
5521	TELEPHONE EXPENSES	\$ 22,286	\$ 25,000	\$ 20,000	-20.0%
5522	SUBSCRIPTIONS & DUES	\$ 23,534	\$ 25,500	\$ 25,000	-2.0%
5523	INSURANCE & BONDS	\$ 26,543	\$ 29,000	\$ 29,000	0.0%
5524	PUBLICATIONS & ADVERTISING	\$ 3,291	\$ 6,000	\$ 6,000	0.0%
5525	BUILDING & GROUNDS MAINT.	\$ 15,352	\$ 15,500	\$ 15,500	0.0%
5527	ROAD EQUIPMENT REPAIRS	\$ 1,192	\$ 2,000	\$ 2,000	0.0%
5528	JANITORIAL SUPPLIES	\$ 5,431	\$ 8,000	\$ 8,000	0.0%
5531	TRAVEL EXPENSES	\$ 17,762	\$ 20,000	\$ 20,000	0.0%

Table 7: EXECUTIVE/ADMINISTRATION Continued
Department: 11 – 401 / General Fund

(11) GENERAL FUND - EXEC/ADMIN OPERATING SERVICES (Cont.)					
SUB ACCOUNT NAME		ACTUAL 2003/2004	BUDGET 2004/2005	PROPOSED 2005/2006	%CHANGE
5532	AUDIT EXPENSE	\$ 21,691	\$ 24,000	\$ 24,000	0.0%
5533	ELECTION EXPENSES	\$ 11,027	\$ -	\$ 15,000	100.0%
5536	SAFETY EQUIPMENT	\$ -			0.0%
5547	LEASE-COPIER /POSTAGE METER	\$ 22,023	\$ 22,200	\$ 22,200	0.0%
5549	SAFETY COMMITTEE AWARDS	\$ 22,075	\$ 12,500	\$ 20,000	60.0%
5565	COUNTY ADMIN. TAX COLL		\$ -	\$ -	0.0%
5571	BOND AGENT FEES	\$ 3,331	\$ 3,000	\$ 3,000	0.0%
5584	VILLAGE PROMOTIONAL	\$ 27,652	\$ 15,000	\$ 20,000	33.3%
5587	PROPERTY LEASES/RENTAL PROPERTIES	\$ -	\$ -	\$ -	33.3%
5598	SENIOR CENTER FACIMITY MAINT.	\$ 16,174	\$ 16,500	\$ 16,500	0.0%
(11)	TOTAL OPERATING EXPENSE	\$ 394,950	\$ 387,400	\$ 436,697	12.7%
(11) GENERAL FUND - EXEC/ADMIN CAPITAL OUTLAY					
SUB ACCOUNT NAME		ACTUAL 2003/2004	BUDGET 2004/2005	PROPOSED 2005/2006	%CHANGE
5601	CAPITAL OUTLAY/FINANCIAL S/W & SERVER UPGRADE	\$ 76,524	\$ 36,165	\$ 37,565	3.9%
5603	CAPITAL OUTLAY/VAN	\$ 20,616	\$ -		0.0%
5606	CAPITAL OUTLAY/PROPERTY ACQUISITION	\$ 203,139			
5612	CAPITAL OUTLAY/TRANSPORTATION PARKING	\$ 25,305	\$ 5,000	\$ 350,000	6900.0%
5614	CAPITAL OUTLAY/PHONE & WIRELESS COMPUTER SYS	\$ 134,918	\$ 160,000	\$ 15,000	-90.6%
5617	CAPITAL OUTLAY/TRANSPORTATION BUILDING	\$ 40,989	\$ 150,000	\$ 500,000	233.3%
5626	CAPITAL OUTLAY/FURNITURE	\$ 3,228	\$ 22,000	\$ 22,000	0.0%
TOTAL CAPITAL OUTLAY		\$ 504,719	\$ 322,000	\$ 924,565	187.1%
TOTAL EXPENSES		\$ 1,465,539	\$ 1,281,161	\$ 1,972,834	54.0%
ACCOUNTS PAYABLE			\$ -	\$ -	
EXEC/ADMIN. TOTAL EXPENDITURES		\$ 1,465,539	\$ 1,281,161	\$ 1,972,834	54.0%

JUDICIAL DEPARTMENT

Department 11 – 402 / General Fund

MISSION

To provide adjudication of all violations of all Village Ordinances and criminal offenses that occurs within the Village of Los Lunas.

DESCRIPTION

- Arraign persons cited for Municipal Ordinances violations.
- Accept pleas.
- Conduct trials.
- Assess fines and sentences to persons guilty of violating Municipal Ordinances.
- Collect and record fines.
- Answer questions related to the function of the court system.
- Provide Village Administrators with information from the Court as necessary.

GOAL AND OBJECTIVES

Operate an open, efficient and fair Municipal Court for the citizens of Los Lunas and guarantee due process for all persons cited for violations of the Municipal Ordinances through automation of the court system.

Table 8 presents the fiscal year 2005-2006 operating budget for the Judicial Department.

Table 8: JUDICIAL DEPARTMENT
Department 11 – 402 / General Fund

402						
(11) GENERAL FUND - JUDICIAL PERSONAL SERVICE						
SUB ACCOUNT NAME		ACTUAL 2003/2004	BUDGET 2004/2005	PROPOSED 2005/2006	%CHANGE	
5151	ARAGON, JEFF JUDGE	\$ 36,000	\$ 36,000	\$ 36,000	0.0%	
5152	LEDoux, DENISE COURT CLERK	\$ 18,363	\$ 22,268	\$ 24,571	10.3%	
5153	MARTINEZ, ANNETTE ASSISTANT COURT CLERK	\$ 8,824	\$ 11,961	\$ 13,910	16.3%	
5154	PART-TIME/BAILIFF	\$ 14,662	\$ 13,000	\$ 6,500	-50.0%	
5155	VACANT ASSISTANT COURT CLERK	\$ 4,215		\$ 6,900	100.0%	
		\$ 82,064	\$ 81,312	\$ 87,880	8.1%	
5440	F.I.C.A EXPENSE 7.65%	\$ 6,126	\$ 6,367	\$ 6,723	5.6%	
5441	P.E.R.A EXPENSE 7%	\$ 12,539	\$ 15,824	\$ 16,708	5.6%	
5442	MEDICAL INS. EXPENSE	\$ 14,082	\$ 27,376	\$ 30,498	11.4%	
5443	UNEMPLOYMENT TAX EXPENSE	\$ 81	\$ 142	\$ 135	-4.8%	
5444	WORKMENS'S COMP. INS. EXPENSE	\$ 574	\$ 360	\$ 418	16.1%	
		\$ 33,402	\$ 47,861	\$ 54,481	13.8%	
TOTAL PERSONAL SERVICES		\$ 115,466	\$ 129,173	\$ 142,362	10.2%	
(11) GENERAL FUND - JUDICIAL OPERATING SERVICES						
SUB ACCOUNT NAME		ACTUAL 2003/2004	BUDGET 2004/2005	PROPOSED 2005/2006	%CHANGE	
5510	OFFICE SUPPLIES	\$ 4,749	\$ 4,000	\$ 5,500	37.5%	
5511	DATA PROCESSING	\$ 6,424	\$ 5,075	\$ 4,839	-4.7%	
5514	TRAINING & SEMINARS	\$ 6,091	\$ 6,980	\$ 6,980	0.0%	
5515	PRINTING & COPYING	\$ 1,190	\$ 1,500	\$ 1,500	0.0%	
5518	POSTAGE	\$ 1,947	\$ 3,100	\$ 3,100	0.0%	
5519	UTILITIES	\$ 5,255	\$ 6,200	\$ 6,200	0.0%	
5520	ATTORNEY FEES	\$ 452	\$ 1,500	\$ 2,000	33.3%	
5521	TELEPHONE EXPENSES	\$ 2,909	\$ 3,800	\$ 3,800	0.0%	
5522	SUBSCRIPTIONS & DUES	\$ 426	\$ 1,100	\$ 1,100	0.0%	
5524	PUBLICATIONS AND ADVERTISING	\$ 1,469	\$ 2,000	\$ 2,000	0.0%	
5523	INSURANCE & BONDS	\$ 2,918	\$ 3,200	\$ 3,200	0.0%	
5525	BUILDING & GROUNDS MAINT.	\$ 5,071	\$ 3,500	\$ 3,500	0.0%	
5528	JANITORIAL SUPPLIES	\$ 159	\$ 1,000	\$ 1,000	0.0%	
5531	TRAVEL EXPENSES	\$ 1,661	\$ 3,000	\$ 5,000	66.7%	
5547	LEASE COPIER	\$ 5,314	\$ 5,750	\$ 5,750	0.0%	
5575	PRISONER MED/DETENTION	\$ -	\$ 20,000	\$ 20,000	0.0%	
TOTAL OPERATING EXPENSE		\$ 46,035	\$ 66,100	\$ 75,469	14.2%	
(11) GENERAL FUND - JUDICIAL CAPITAL OUTLAY						
SUB ACCOUNT NAME		ACTUAL 2003/2004	BUDGET 2004/2005	PROPOSED 2005/2006	%CHANGE	
56..	CAPITAL OUTLAY/REMODEL FOR SECURITY		\$ -	\$ 6,000	100.0%	
5626	CAPITAL OUTLAY/PARKING LOT DRAINAGE	\$ 51,420	\$ -	\$ 2,500	100.0%	
TOTAL CAPITAL OUTLAY		\$ 51,420	\$ 50,000	\$ 8,500	10.0%	
TOTAL EXPENSES		\$ 212,921	\$ 205,002	\$ 226,331	10.4%	
ACCOUNTS PAYABLE					0.0%	
TOTAL JUDICIAL EXPENDITURES		\$ 212,921	\$ 205,002	\$ 226,331	10.4%	

PUBLIC SAFETY – POLICE

Department: 404 / General Fund

MISSION

The mission of the Village of Los Lunas Police Department is to enhance the quality of life in the community by working cooperatively with the Village administration, elected officials, the general public and the community's institutions within the framework of the United States and New Mexico Constitutions. To create a friendly relationship with the business citizens and private community.

DESCRIPTION

The Los Lunas Police Department is a progressive, full service police-public safety organization providing 24 hour, 365-day police services, radio telecommunications support for local, county, and state policies, fire and emergency medical services.

GOALS AND OBJECTIVES

- **COMMUNITY POLICING CONCEPT** - to further the community Policing Philosophy throughout the Village in an effort to become involved with the citizens and business community so that we can respond to the needs of the community in a pro-active and more effective manner.
- **GANG INTERVENTION** - It remains the goal of the Police Department to deter and prevent gang activities within the Village and to educate the public in this area.

LONG RANGE GOAL

- To accomplish a workable Community Policing concept within the Village with both officers and citizens, thus, in hopes eliminating the majority of criminal activity within our area.

Table 9 presents the fiscal year 2005-2006 operating budget for the Police Department.

Table 9: PUBLIC SAFETY – POLICE
Department: 404 / General Fund

404 (11) GENERAL FUND - POLICE DEPT PERSONAL SERVICE						
SUB ACCOUNT NAME	ACTUAL 2003/2004	BUDGET 2004/2005	PROPOSED 2005/2006	%CHANGE		
5166 BALIDO, NICK	POLICE CHIEF	\$ 50,638	\$ 63,169	\$ 68,702	8.8%	
5167 GURULE, DAVID	ASSIST. POLICE CHIEF	\$ 36,944	\$ 42,000	\$ 45,157	7.5%	
5168 NUANES, CHARLES	CAPTAIN	\$ 29,783	\$ 38,538	\$ 44,401	15.2%	
5169 PHILLIPS, WILLIAM	ADMIN LIEUTENANT II	\$ 30,451	\$ 38,408	\$ 42,209	9.9%	
5170 WROTEN, J R	LIEUTENANT I	\$ 31,942	\$ 40,487	\$ 44,427	9.7%	
5171 GOMEZ, PAUL	PATROL OFFICER I		\$ 22,277	\$ 31,853	43.0%	
5172 WROTEN, DINO	PATROL OFFICER I	\$ 26,750	\$ 35,125	\$ 38,694	10.2%	
5173 FERREYRA, ROBERT	DETECTIVE	\$ 23,561	\$ 27,075	\$ 30,083	11.1%	
5174 TAYLOR, THOMAS	PATROL SERGEANT	\$ 24,231	\$ 29,513	\$ 32,701	10.8%	
5175 PEREA, JOSHUA	PATROL SERGEANT	\$ 22,866	\$ 29,513	\$ 32,701	10.8%	
5176 WERNER, JOSEPH	PATROL SERGEANT	\$ 25,686	\$ 33,607	\$ 37,065	10.3%	
5177 GRIEGO, JOSEPH	DETECTIVE		\$ 22,277	\$ 32,271	44.9%	
5178 SANCHEZ, JOSEPH	LIEUTENANT II	\$ 28,319	\$ 36,768	\$ 40,464	10.1%	
5179 HERNANDEZ, JOSE	PATROL OFFICER I	\$ 21,681	\$ 27,868	\$ 30,931	11.0%	
5180 CAPPELLI, JOHNNY	PATROL OFFICER I	\$ 17,489	\$ 25,794	\$ 23,925	-7.2%	
5181 SMITH, JARROD	PATROL OFFICER I	\$ 28,996	\$ 22,478	\$ 26,529	18.0%	
5182 KILLINGSWORTH, HEATH	PATROL OFFICER I	\$ 16,960	\$ 23,748	\$ 26,529	11.7%	
5183 GARCIA, MARK	PATROL OFFICER I		\$ 22,277	\$ 30,046	34.9%	
5184 JONES, RODNEY	PATROL OFFICER I	\$ 22,044	\$ 22,277	\$ 27,820	24.9%	
5185 SANDOVAL, MICHAEL	PATROL OFFICER I	\$ 24,231	\$ 27,868	\$ 30,931	11.0%	
5186 GURULE, NAITHAN	PATROL OFFICER I	\$ 21,681	\$ 25,794	\$ 28,715	11.3%	
5187 ALDERETE, PETER M	PATROL OFFICER I		\$ 21,316	\$ 26,529	24.5%	
5188 TOLEDO, RENE	PATROL OFFICER I	\$ 21,681	\$ 27,868	\$ 30,931	11.0%	
5189 TORRES, VINCE	PATROL OFFICER I	\$ 21,681	\$ 25,794	\$ 28,715	11.3%	
5190 FERRELL, MATTHEW D	PATROL OFFICER I	\$ 32,223	\$ 21,299	\$ 27,954	31.2%	
5191 BLEA, MAX	LIEUTENANT II	\$ 30,295	\$ 38,456	\$ 42,262	9.9%	
5192 COLEMAN, DAVID W	PATROL OFFICER I	\$ 8,388	\$ 21,317	\$ 26,529	24.5%	
5193 TORRES, DENNIS	PATROL OFFICER I	\$ 21,681	\$ 25,794	\$ 28,715	11.3%	
5195 VACANT	PATROL OFFICER I	\$ 16,308	\$ 25,794	\$ 28,715	11.3%	
5196 VACANT	PATROL OFFICER I	\$ 24,231	\$ 36,946	\$ 23,925	-35.2%	
5221 TORRES, CHRISTINE	OFFICE SUPERVISOR	\$ 27,875	\$ 34,456	\$ 38,703	12.3%	
5222 SAAVEDRA, TREENA	DISPATCH SUPERV.	\$ 23,295	\$ 28,644	\$ 30,651	7.0%	
5223 MOFFETT, AURORA A	DISPATCHER	\$ 16,485	\$ 18,961	\$ 21,448	13.1%	
5224 KIRK, CHERYL	DISPATCHER	\$ 5,269	\$ 19,087	\$ 20,423	7.0%	
5225 GRIEGO, CHLOE A	DISPATCHER	\$ 18,813	\$ 18,961	\$ 21,004	10.8%	
5226 DUGGINS, PATRICIA	DISPATCHER		\$ 19,087	\$ 20,423	7.0%	
5227 FORD, JAMIE	DISPATCHER	\$ 18,283	\$ 22,478	\$ 24,052	7.0%	
5228 CAVALIER, MARCELLA	RECEPTIONIST/CLERK	\$ 22,754	\$ 28,360	\$ 30,346	7.0%	
5229 VACANT	DISPATCHER	\$ 16,485	\$ 22,478	\$ 20,127	-10.5%	
5230 VACANT	CLERICAL	\$ 16,485	\$ 15,964	\$ 16,915	6.0%	
5491 ANAYA, JUAN C	PATROL OFFICER I		\$ 21,308	\$ 23,925	12.3%	
5498	OVERTIME	\$ 98,810	\$ 130,000	\$ 130,000	0.0%	
		\$ 925,295	\$ 1,281,231	\$ 1,408,446	9.9%	
5440	F.I.C.A EXPENSE 1.45%	\$ 26,499	\$98,014	\$107,746	9.9%	
5441	P.E.R.A EXPENSE 10%	\$ 250,074	\$340,929	\$378,188	10.9%	
5442	MEDICAL INS. EXPENSE	\$ 194,598	\$374,136	\$416,803	11.4%	
5443	UNEMPLOYMENT TAX EXPENSE	\$ 1,113	\$3,844	\$4,225	9.9%	
5444	WORKMEN'S COMP. INS. EXPENSE	\$ 35,013	\$64,640	\$71,233	10.2%	
		\$ 507,297	\$ 881,564	\$ 978,195	11.0%	
TOTAL PERSONAL SERVICES		\$ 1,432,592	\$ 2,162,795	\$ 2,386,641	10.3%	
(11) GENERAL FUND - POLICE DEPT OPERATING SERVICES						
SUB ACCOUNT NAME	ACTUAL 2003/2004	BUDGET 2004/2005	PROPOSED 2005/2006	%CHANGE		
5510	OFFICE SUPPLIES	\$ 18,542	\$ 18,500	\$ 18,500	0.0%	
5511	DATA PROCESSING	\$ 18,062	\$ 22,887	\$ 22,362	-2.3%	
5512	BOOKS & MANUALS	\$ 430	\$ 2,000	\$ 2,000	0.0%	
5513	GAS & OIL FOR VEHICLES	\$ 36,518	\$ 45,000	\$ 45,000	0.0%	

Table 9: PUBLIC SAFETY – POLICE Continued
Department: 404 / General Fund

(11) GENERAL FUND - POLICE DEPT OPERATING SERVICES (Cont)					
SUB ACCOUNT NAME		ACTUAL 2003/2004	BUDGET 2004/2005	PROPOSED 2005/2006	PERCENT
5514	TRAINING & SEMINARS	\$ 7,936	\$ 18,420	\$ 18,420	0.0%
5515	PRINTING & COPYING	\$ 255	\$ 4,500	\$ 4,500	0.0%
5517	PROFESSIONAL SERVICES	\$ 8,851	\$ 15,000	\$ 15,000	0.0%
5518	POSTAGE	\$ 984	\$ 1,000	\$ 1,000	0.0%
5519	UTILITIES	\$ 22,730	\$ 27,300	\$ 27,300	0.0%
5520	ATTORNEY FEES	\$ 11,724	\$ 14,000	\$ 14,000	0.0%
5521	TELEPHONE EXPENSES	\$ 14,507	\$ 20,000	\$ 20,000	0.0%
5522	SUBSCRIPTIONS & DUES	\$ 2,052	\$ 2,500	\$ 2,500	0.0%
5523	INSURANCE & BONDS	\$ 88,552	\$ 99,145	\$ 104,102	5.0%
5524	PUBLICATIONS & ADVERTISING	\$ 486	\$ 3,000	\$ 3,000	0.0%
5525	BUILDING & GROUNDS MAINT.	\$ 9,787	\$ 10,000	\$ 20,500	105.0%
5526	CRIME TASK FORCE	\$ 161	\$ 2,300	\$ 2,300	0.0%
5527	ROAD EQUIPMENT REPAIRS	\$ 21,443	\$ 26,000	\$ 30,000	15.4%
5528	JANITORIAL SUPPLIES	\$ 1,237	\$ 5,000	\$ 5,000	0.0%
5530	UNIFORM ALLOWANCE	\$ 24,436	\$ 33,000	\$ 33,000	0.0%
5531	TRAVEL EXPENSES	\$ 1,794	\$ 7,500	\$ 7,500	0.0%
5534	TOOLS & EQUIPMENT	\$ 28,675	\$ 35,000	\$ 39,000	11.4%
5538	IDENTIFICATION	\$ 439	\$ 4,000	\$ 4,000	0.0%
5547	LEASE COPIER	\$ 5,431	\$ 6,000	\$ 7,000	16.7%
5574	DETENTION JUVENILE/MEDICAL	\$ -	\$ 4,000	\$ 4,000	0.0%
5584	PROMOTIONAL	\$ -	\$ 1,500	\$ 1,500	0.0%
5590	DETENTION SUPPLIES/MEALS	\$ -	\$ 2,000	\$ 2,000	0.0%
5591	JAIL LAUNDRY	\$ 102	\$ 1,825	\$ 1,000	-45.2%
TOTAL OPERATING EXPENSE		\$ 325,134	\$ 431,377	\$ 454,484	5.4%
(11) GENERAL FUND - POLICE DEPT CAPITAL OUTLAY					
SUB ACCOUNT NAME		ACTUAL 2003/2004	BUDGET 2004/2005	PROPOSED 2005/2006	%CHANGE
5626	CAPITAL OUTLAY/COMPUTER & SECURITY SYSTEM		\$ 18,000	\$ 12,400	-31.1%
5630	CAPITAL OUTLAY/SIX VESTS	\$ 4,600	\$ 5,000	\$ 5,000	0.0%
5632	CAPITAL OUTLAY/POLICE UNITS & EQUIPMENT	\$ 64,352	\$ 65,000	\$ 70,500	8.5%
56..	CAPITAL OUTLAY/WI-FI CONNECTIVITY FOR CARS			\$ 30,000	100.0%
TOTAL CAPITAL OUTLAY		\$ 68,952	\$ 88,000	\$ 117,900	34.0%
TOTAL EXPENSES		\$ 1,826,678	\$ 2,682,172	\$ 2,961,005	10.4%
ACCOUNTS PAYABLE		\$ -			0.0%
TOTAL POLICE EXPENDITURES		\$ 1,826,678	\$ 2,682,172	\$ 2,961,005	10.4%

PUBLIC SAFETY - FIRE

Department: 11 – 405 / General Fund

MISSION

The mission of the Los Lunas Fire Department is to provide fire protection and life safety for the residents and business of the community.

DESCRIPTION

The Los Lunas Fire Department is responsible for the preservation of human life due to fire or rescue services as needed. To make the public aware of fire safety of all types, and make available all fire prevention information.

GOALS AND OBJECTIVES

- To pre-plan all apartment and commercial businesses throughout the Village.
- To provide twenty-four (24) hour committed Fire & Rescue Service.
- To provide professional Fire and Rescue service to all Village residents.
- To assist in the establishment of an effective emergency management plan.
- To improve the ISO rating thereby providing cost savings to Village citizens through insurance savings.

Table 10 presents the fiscal year 2005-2006 operating budget for the Fire Department.

Table 10: PUBLIC SAFETY - FIRE
Department: 11 – 405 / General Fund

405 (11) GENERAL FUND - FIRE DEPT PERSONAL SERVICE										
				ACTUAL	BUDGET	PROPOSED	%CHANGE			
SUB ACCOUNT NAME				2003/2004	2004/2005	2005/2006				
5246	CHAVEZ, ATILANO	FIRE CHIEF	\$	40,289	\$	46,125	\$	50,465	9.4%	
5247	MIRELES, CARLOS	E.M.T./FIREFIGHTER-SUPERV	\$	26,520	\$	30,361	\$	33,598	10.7%	
5248	GONZALES, JASON	E.M.T./FIREFIGHTER			\$	15,500	\$	18,159	17.2%	
5249	ORTEGA, LEROY	E.M.T./FIREFIGHTER	\$	18,091	\$	20,717	\$	23,280	12.4%	
5250	CHAVEZ, LUIS R	E.M.T./FIREFIGHTER			\$	23,477	\$	26,165	11.4%	
5251	ORTEGA, MICHAEL	E.M.T./FIREFIGHTER			\$	19,807	\$	22,237	12.3%	
5252	LUCERO, LILLIAN	E.M.T.	\$	11,639	\$	14,838	\$	17,783	19.8%	
5253	GALLEGOS, RONALD M.	E.M.T./FIREFIGHTER			\$	18,083	\$	20,392	12.8%	
5254	SOMERA, STEVEN	E.M.T./FIREFIGHTER	\$	16,492	\$	18,083	\$	18,694	3.4%	
5255	MADRID, TOMMY	E.M.T./FIREFIGHTER	\$	16,492	\$	15,500	\$	18,762	21.0%	
5257	DEANDA, DELPHIE	E.M.T./FIREFIGHTER	\$	16,492	\$	17,169	\$	19,483	13.5%	
5258	ROMERO, ZACK	EMERGENCY MGT/FIRE INSP	\$	15,000	\$	17,857	\$	18,806	5.3%	
5265	TORRES, RAQUEL	RECEPTIONIST	\$	11,639	\$	12,075	\$	12,920	7.0%	
5459	GABALDON, JOHN	E.M.T./FIREFIGHTER	\$	16,492	\$	22,777	\$	25,415	11.6%	
5499		OVERTIME	\$	12,760	\$	22,000	\$	25,000	13.6%	
				\$	201,907	\$	314,367	\$	351,158	11.7%
5440	F.I.C.A EXPENSE		\$	16,258	\$	24,049	\$	26,864	11.7%	
5441	P.E.R.A EXPENSE		\$	53,796	\$	91,008	\$	101,596	11.6%	
5442	MEDICAL INS. EXPENSE		\$	52,828	\$	127,754	\$	142,323	11.4%	
5443	UNEMPLOYMENT TAX EXPENSE		\$	322	\$	943	\$	1,053	11.7%	
5444	WORKMENS'S COMP. INS. EXPENSE		\$	7,120	\$	7,781	\$	9,461	21.6%	
				\$	130,324	\$	251,535	\$	281,297	11.8%
TOTAL PERSONAL SERVICES			\$	332,231	\$	565,902	\$	632,455	11.8%	
(11) GENERAL FUND - FIRE DEPT OPERATING SERVICES										
				ACTUAL	BUDGET	PROPOSED	%CHANGE			
SUB ACCOUNT NAME				2003/2004	2004/2005	2005/2006				
5505	EQUIPMENT/OPERATING EXPENSE		\$	13,779	\$	15,000	\$	15,000	0.0%	
5510	OFFICE SUPPLIES		\$	3,109	\$	5,000	\$	5,000	0.0%	
5511	DATA PROCESSING		\$	1,543	\$	3,273	\$	5,047	54.2%	
5513	GAS & OIL FOR VEHICLES		\$	4,844	\$	5,500	\$	10,500	90.9%	
5514	TRAINING & SEMINARS		\$	3,209	\$	6,880	\$	7,500	9.0%	
5515	PRINTING & COPYING		\$	165	\$	1,000	\$	1,000	0.0%	
5517	PROFESSIONAL SERVICES-MED. DIR.		\$	3,270	\$	5,000	\$	5,000	0.0%	
5518	POSTAGE		\$	43	\$	500	\$	500	0.0%	
5519	UTILITIES		\$	4,222	\$	8,000	\$	10,000	25.0%	
5521	TELEPHONE EXP.		\$	2,441	\$	3,000	\$	3,500	16.7%	
5522	SUBSCRIPTIONS & DUES		\$	1,558	\$	2,000	\$	2,000	0.0%	
5523	INSURANCE & BONDS		\$	-	\$	32,231	\$	33,829	5.0%	
5525	BUILDING & GROUNDS MAINT.		\$	5,025	\$	5,000	\$	5,000	0.0%	
5527	ROAD EQUIPMENT REPAIRS		\$	6,851	\$	6,000	\$	6,000	0.0%	
5528	JANITORIAL SUPPLIES		\$	1,573	\$	2,000	\$	2,000	0.0%	
5530	UNIFORM ALLOWANCE		\$	5,563	\$	12,000	\$	10,000	-16.7%	
5531	TRAVEL EXPENSES		\$	5,992	\$	4,000	\$	4,000	0.0%	
5534	TOOLS & EQUIPMENT		\$	685	\$	1,000	\$	1,000	0.0%	
5536	SAFETY EQUIPMENT		\$	4,241	\$	3,500	\$	4,800	37.1%	
5538	IDENTIFICATION		\$	1,995	\$	5,000	\$	5,000	0.0%	
5545	VOLUNTEER FIREMAN		\$	13,792	\$	12,000	\$	12,000	0.0%	
5546	RESCUE CONTROL COMMITMENT		\$	2,337	\$	8,000	\$	5,000	-37.5%	
5547	LEASE PAYMENTS		\$	1,052	\$	1,800	\$	1,800	0.0%	
5549	SAFETY COMMITTEE AWARDS		\$	9,364	\$	-	\$	-	0.0%	
5568	SAFETY PROMOTIONAL MATERIAL		\$	3,007	\$	5,000	\$	5,000	0.0%	
5569	RADIO SERVICE CONTRACT		\$	1,842	\$	5,000	\$	5,000	0.0%	
TOTAL OPERATING EXPENSE				\$	101,502	\$	157,684	\$	165,476	4.9%

Table 10: PUBLIC SAFETY – FIRE Continued
Department: 11 – 406 / General Fund

(11) GENERAL FUND - FIRE DEPT CAPITAL OUTLAY					
SUB ACCOUNT NAME		ACTUAL 2003/2004	BUDGET 2004/2005	PROPOSED 2005/2006	%CHANGE
5685	CAPITAL OUTLAY/NEW/FACILITY UPGRADE	\$ 26,564	\$ -	\$ -	0.0%
5662	CAPITAL OUTLAY/SCBA & BUNKER		\$ -	\$ 85,270	100.0%
5631	CAPITAL OUTLAY/MEDICAL UNIT	\$ 29,610	\$ -	\$ -	0.0%
5601	CAPITAL OUTLAY/COMPUTERS & PRINTER/CASCADE SYSTEM		\$ 11,300	\$ -	-100.0%
TOTAL CAPITAL OUTLAY		\$ 56,174	\$ 11,300	\$ 85,270	654.6%
TOTAL EXPENSES		\$ 489,907	\$ 734,886	\$ 883,201	20.2%
ACCOUNTS PAYABLE		\$ -	\$ -	\$ -	
TOTAL FIRE EXPENDITURES		\$ 489,907	\$ 734,886	\$ 883,201	20.2%

STREET

Department: 11 – 406 / General Fund

MISSION

To construct and maintain adequate streets for the safe and orderly flow of traffic within the Village limits and to assist all departments in case of an emergency.

DESCRIPTION

To maintain 52 miles of paved roads and 8 miles of gravel roads in the Village limits and to construct and maintain facilities for all departments.

GOALS AND OBJECTIVES

- To keep all streets in a good state of repair.
- To continually repair all reported pot-holes within a 24 hour period.
- To upgrade street and traffic control signs.
- To assist all departments in street, parking lot, or building site construction.
- To assist in all types of emergencies.
- To maintain a drug free workplace.

Table 11 presents the fiscal year 2005-2006 operating budget for the Street Department.

Table 11: STREET
Department: 11 – 406 / General Fund

406							
(11) GENERAL FUND - STREET DEPT PERSONAL SERVICE							
SUB ACCOUNT NAME		ACTUAL 2003/2004	BUDGET 2004/2005	PROPOSED 2005/2006	%CHANGE		
5281	DURAN, MANUEL R. SUPERVISOR	\$ 31,116	\$ 35,623	\$ 38,116	7.0%		
5282	PEREA, JOHNNY JR. EQUIP. OPERATOR	\$ 22,577	\$ 25,835	\$ 27,644	7.0%		
5283	SILVA, JOSE MANUEL LT. EQUIP. OPERATOR	\$ 21,180	\$ 22,452	\$ 25,937	15.5%		
5284	GRIEGO, BOBBY G. LABORER	\$ 11,268	\$ 18,643	\$ 19,948	7.0%		
5285	MEDINA, PATRICK LABORER	\$ 11,268	\$ 21,479	\$ 22,984	7.0%		
5286	PEREA, TRINIDAD LABORER	\$ 20,307	\$ 23,241	\$ 24,867	7.0%		
5287	GOMEZ, GERORGE LABORER	\$ 11,268	\$ 16,085	\$ 17,050	6.0%		
		\$ 128,984	\$ 163,358	\$ 176,545	8.1%		
5440	F.I.C.A EXPENSE	\$ 9,612	\$12,497	\$ 13,506	8.1%		
5441	P.E.R.A EXPENSE	\$ 24,523	\$31,058	\$ 33,566	8.1%		
5442	MEDICAL INS. EXPENSE	\$ 35,945	\$63,877	\$ 71,161	11.4%		
5443	UNEMPLOYMENT TAX EXPENSE	\$ 188	\$490	\$ 530	8.1%		
5444	WORKMENS'S COMP. INS. EXPENSE	\$ 10,933	\$15,635	\$ 18,587	18.9%		
		\$ 81,201	\$ 123,558	\$ 137,350	11.2%		
TOTAL PERSONAL SERVICES		\$ 210,185	\$ 286,916	\$ 313,895	9.4%		
(11) GENERAL FUND - STREET DEPT OPERATING SERVICES							
SUB ACCOUNT NAME		ACTUAL 2003/2004	BUDGET 2004/2005	PROPOSED 2005/2006	%CHANGE		
5510	OFFICE SUPPLIES	\$ 963	\$ 1,000	\$ 1,000	0.0%		
5511	DATA PROCESSING		\$ 1,651	\$ 1,479	-10.4%		
5513	GAS & OIL FOR VEHICLES	\$ 9,209	\$ 11,135	\$ 13,135	18.0%		
5514	TRAINING & SEMINARS	\$ 325	\$ 1,720	\$ 1,720	0.0%		
5517	PROFESSIONAL SERVICES	\$ 20,122	\$ 20,000	\$ 20,000	0.0%		
5518	POSTAGE	\$ -	\$ 50	\$ 50	0.0%		
5519	UTILITIES	\$ 60,960	\$ 82,000	\$ 84,000	2.4%		
5523	INSURANCE & BONDS	\$ 34,067	\$ 24,500	\$ 24,500	0.0%		
5524	PUBLICATIONS & ADVERTISING	\$ 240	\$ 600	\$ 600	0.0%		
5525	BUILDING & GROUNDS MAINT.	\$ 2,354	\$ 5,600	\$ 5,600	0.0%		
5527	ROAD EQUIPMENT REPAIRS	\$ 21,010	\$ 24,000	\$ 24,000	0.0%		
5530	UNIFORM ALLOWANCE	\$ 1,345	\$ 2,750	\$ 2,750	0.0%		
5531	TRAVEL EXPENSE	\$ 64	\$ 1,000	\$ 1,000	0.0%		
5534	TOOLS & EQUIPMENT	\$ 6,464	\$ 7,000	\$ 9,000	28.6%		
5535	ROAD SIGNS	\$ 6,416	\$ 12,500	\$ 12,500	0.0%		
5536	SAFETY EQUIPMENT	\$ 1,815	\$ 4,000	\$ 4,000	0.0%		
5537	CHEMICALS	\$ 6,841	\$ 20,000	\$ 30,000	50.0%		
5538	IDENTIFICATION	\$ -	\$ -	\$ -	0.0%		
5543	STREET LIGHT REPAIRS	\$ 1,710	\$ 8,000	\$ 8,000	0.0%		
5544	TRAFFIC LIGHT EXPENSE	\$ -	\$ -	\$ -	0.0%		
TOTAL OPERATING EXPENSE		\$ 173,905	\$ 227,506	\$ 243,334	7.0%		

Table 11: STREET Continued
Department: 11 – 406 / General Fund

(11) GENERAL FUND - STREET DEPT CAPITAL OUTLAY					
SUB ACCOUNT NAME	ACTUAL 2003/2004	BUDGET 2004/2005	PROPOSED 2005/2006	%CHANGE	
5607 CAPITAL OUTLAY/	\$ 35,076	\$ -		0.0%	
5603 CAPITAL OUTLAY/SIDEWALKS		\$ 400,000	\$ 400,000	0.0%	
5634 CAPITAL OUTLAY/LOS MORROS BUSINESS PARK		\$ -	\$ 4,241,000	100.0%	
5643 CAPITAL OUTLAY/LUNA HILLS		\$ 540,000	\$ 156,023	-71.1%	
5645 CAPITAL OUTLAY/CHRISTMAS LIGHT	\$ 10,334	\$ 15,000	\$ 35,000	133.3%	
5604 CAPITAL OUTLAY/JUAN PEREA		\$ 160,220	\$ 160,220	0.0%	
5605 CAPITAL OUTLAY/CARSON PARK DRAINAGE		\$ 200,920	\$ 200,920	0.0%	
TOTAL CAPITAL OUTLAY	\$ 45,410	\$ 1,316,140	\$ 5,193,163	294.6%	
TOTAL EXPENSES	\$ 429,500	\$ 1,830,562	\$ 5,750,392	214.1%	
ACCOUNTS PAYABLE	\$ -	\$ -	\$ -	0.0%	
TOTAL STREET EXPENDITURES	\$ 429,500	\$ 1,830,562	\$ 5,750,392	214.1%	

PARKS

Department: 11 – 407 / General Fund

MISSION

To enrich the lives of the residents of Los Lunas and Valencia County through its natural resources and provision of quality recreational opportunities for all.

DESCRIPTION

To provide the citizens of Los Lunas and Valencia County with adequate facilities to satisfy their needs and wants in the enjoyment of their leisure hours. The Village currently maintains twelve (12) parks; and for the beautification and landscaping of active and passive park areas, and extensive recreation programs offered throughout the department.

GOALS AND OBJECTIVES

- To maintain clean and safe environment for youth, elderly and persons with special needs.
- To expand current facilities to accommodate our growing community.
- To purchase and maintain playground equipment that are up to ADA and Playground safety standards.
- To provide recreational facilities that display pride in this community.

Table 12 presents the fiscal year 2005-2006 operating budget for the Parks Department.

Table 12: PARKS

Department: 11 – 407 / General Fund

407							
(11) GENERAL FUND - PARKS DEPT PERSONAL SERVICE							
		ACTUAL	BUDGET	PROPOSED	%CHANGE		
SUB ACCOUNT NAME		2003/2004	2004/2005	2005/2006			
5301	JARAMILLO, MICHAEL	RECREATION DIR.	\$ 32,710	\$ 37,455	\$ 40,076	7.0%	
5302	CHAVEZ, KATHY M.	RECREATION SUPERVISOR	\$ 26,916	\$ 31,658	\$ 33,876	7.0%	
5303	ARAGON, RAYMOND	SUPERVISOR	\$ 23,898	\$ 25,718	\$ 27,520	7.0%	
5304	GARCIA, HERMAN	SWING SUPERVISOR	\$ 18,871	\$ 26,525	\$ 28,919	9.0%	
5309	GARCIA, RUBEN	PARK TECH III	\$ 23,898	\$ 26,921	\$ 28,806	7.0%	
5310	MASCARENAS, ANTHONY	LABORER	\$ 18,871	\$ 18,384	\$ 19,670	7.0%	
5311	GUTIERREZ, EDWARD	LABORER	\$ 18,871	\$ 17,526	\$ 18,753	7.0%	
5312	DURAN, EUGUNE	YOUTH COORDINATOR	\$ 19,973	\$ 22,383	\$ 23,950	7.0%	
5313	BARTA, JOSEPH A.	PARK TECH II	\$ 18,871	\$ 25,765	\$ 27,569	7.0%	
5314	BACA, MANUEL R. JR.	PARK TECH II	\$ 23,852	\$ 27,217	\$ 29,122	7.0%	
5315	TELLES, MICHAEL	LABORER	\$ 18,871	\$ 18,310	\$ 19,592	7.0%	
5316	BRADSHAW, PHILLIP	PARK TECH II	\$ 18,871	\$ 24,812	\$ 26,549	7.0%	
5320	MCDANIEL, MICHAEL J.	SPORTS COORDINATOR	\$ 19,973	\$ 22,608	\$ 24,190	7.0%	
5321	DURAN, JASON	ASSIST. SPORTS COORDINATOR		\$ 20,000	\$ 20,000	0.0%	
5322	KERNS, JOSHUA	SPORTS SPECIALIST		\$ 14,000	\$ 14,000	0.0%	
5327	ORTIZ, PATRICK	LABORER		\$ 13,500	\$ 13,500	0.0%	
5330		SEASONAL PART-TIME		\$ 24,600	\$ 11,100	-54.9%	
5428		SUMMER YOUTH	\$ 108,363	\$ 100,000	\$ 100,000	0.0%	
			\$ 392,806	\$ 497,383	\$ 507,191	2.0%	
5440	F.I.C.A EXPENSE		\$ 29,827	\$ 40,192	\$ 38,800	-3.5%	
5441	P.E.R.A EXPENSE		\$ 52,868	\$ 76,199	\$ 75,307	-1.2%	
5442	MEDICAL INS. EXPENSE		\$ 70,789	\$ 164,255	\$ 182,987	11.4%	
5443	UNEMPLOYMENT TAX EXPENSE		\$ 619	\$ 1,576	\$ 1,522	-3.5%	
5444	WORKMENS'S COMP. INS. EXPENSE		\$ 11,060	\$ 21,183	\$ 22,495	6.2%	
			\$ 165,163	\$ 303,405	\$ 321,110	5.8%	
TOTAL PERSONAL SERVICES			\$ 557,969	\$ 800,788	\$ 828,301	3.4%	
(11) GENERAL FUND - PARKS DEPT OPERATING SERVICES							
		ACTUAL	BUDGET	PROPOSED	%CHANGE		
SUB ACCOUNT NAME		2003/2004	2004/2005	2005/2006			
5503	SUMMER RECREATION EXPENSES		\$ 2,500	\$ 2,500	0.0%		
5510	OFFICE SUPPLIES	\$ 4,615	\$ 6,000	\$ 6,000	0.0%		
5511	DATA PROCESSING	\$ 3,711	\$ 7,875	\$ 9,476	20.3%		
5513	GAS & OIL FOR VEHICLES	\$ 10,543	\$ 13,000	\$ 16,000	23.1%		
5514	TRAINING & SEMINARS	\$ 1,729	\$ 9,720	\$ 9,720	0.0%		
5519	UTILITIES	\$ 106,464	\$ 125,000	\$ 125,000	0.0%		
5521	TELEPHONE EXPENSES	\$ 11,359	\$ 11,000	\$ 11,000	0.0%		
5523	INSURANCE & BONDS	\$ 29,311	\$ 40,000	\$ 30,000	-25.0%		
5524	PUBLICATIONS & ADVERTISING	\$ 3,185	\$ 2,000	\$ 2,000	0.0%		
5525	BUILDING & GROUNDS MAINT.	\$ 66,917	\$ 65,000	\$ 60,000	-7.7%		
5527	ROAD EQUIPMENT REPAIRS	\$ 13,913	\$ 12,000	\$ 12,000	0.0%		
5528	JANITORIAL SUPPLIES	\$ 3,363	\$ 5,500	\$ 3,500	-36.4%		
5530	UNIFORM ALLOWANCE	\$ 1,872	\$ 5,000	\$ 3,000	-40.0%		
5531	TRAVEL EXPENSES	\$ 760	\$ 3,000	\$ 3,000	0.0%		
5534	TOOLS & EQUIPMENT	\$ 7,813	\$ 9,000	\$ 9,000	0.0%		
5536	SAFETY EQUIPMENT	\$ 5,111	\$ 8,000	\$ 4,000	-50.0%		
5538	IDENTIFICATION	\$ 1,021	\$ 1,500	\$ 1,500	0.0%		
5548	SPECIAL EVENTS/4th of JULY EVENTS	\$ 16,500	\$ 19,000	\$ 19,000	0.0%		
5578	MOSQUITO CONTROL	\$ 5,209	\$ 5,200	\$ 5,200	0.0%		
TOTAL OPERATING EXPENSE		\$ 293,396	\$ 350,295	\$ 331,896	-5.3%		

Table 12: PARKS Continued
Department: 11 – 407 / General Fund

(11) GENERAL FUND - PARKS DEPT CAPITAL OUTLAY					
SUB ACCOUNT NAME	ACTUAL 2003/2004	BUDGET 2004/2005	PROPOSED 2005/2006	%CHANGE	
5662 CAPITAL OUTLAY/3/4 TON TRUCK	\$ 23,562	\$ 25,000	\$ -	-100.0%	
5670 CAPITAL OUTLAY/PARK-PLAYGROUND EQUIPMENT		\$ 5,000	\$ 6,500	30.0%	
5671 CAPITAL OUTLAY/GENERAL PARK IMPROVEMENTS	\$ 112,449	\$ 132,200	\$ 134,000	1.4%	
5672 CAPITAL OUTLAY/DF IMPROVEMENTS		\$ 509,000	\$ 509,000	0.0%	
5674 CAPITAL OUTLAY/TURF EQUIPMENT		\$ 33,835	\$ 50,000	47.8%	
5677 CAPITAL OUTLAY/DF REGIONAL PARK (30 ACRES PARK)		\$ 205,000	\$ 100,000	-51.2%	
5678 CAPITAL OUTLAY/LITTLE LEAGUE COMPLEX	\$ 16,980	\$ 70,000	\$ 260,000	271.4%	
5679 CAPITAL OUTLAY/TRANSPORTATION-LOS LENTES PARKS		\$ 50,000	\$ 200,000	300.0%	
56.. CAPITAL OUTLAY/COMPUTERS			\$ 3,600	100.0%	
TOTAL CAPITAL OUTLAY	\$ 152,991	\$ 1,030,035	\$ 1,263,100	22.6%	
TOTAL EXPENSES	\$ 1,004,356	\$ 2,181,118	\$ 2,423,297	11.1%	
ACCOUNTS PAYABLE	\$ -	\$ -	\$ -		
TOTAL PARKS EXPENDITURES	\$ 1,004,356	\$ 2,181,118	\$ 2,423,297	11.1%	

LIBRARY

Department: 11 – 408 / General Fund

MISSION

The Los Lunas Community Library is committed to supporting the Village of Los Lunas' mission of providing the best possible services to our patrons, the entire community including citizens, businesses and all other government entities located in the area by providing convenient and effective access to high quality library services, collections in a variety of formats, and information resources designed to meet the progressing educational, cultural, and recreational needs of the community.

DESCRIPTION

In keeping with this mission, the Library seeks to:

- provide a pleasant, user-oriented learning environment for on-site users and the technical infrastructure and online environment, resources and services for the residents of the Village of Los Lunas and the surrounding communities;
- provide access to and assistance in using emerging technologies which serve as a gateway to information resources within and beyond our walls;
- support the instructional, information, research, and curriculum needs of the community through an effective, collaborative collection development and management program;
- promote communication and collaboration both within the community and externally through participation in cooperative efforts, projects, proposal, and agreements with neighboring libraries;
- provide a competent, skilled staff dedicated to meeting user needs by encouraging and providing opportunities for professional training and development.

GOALS AND OBJECTIVES

TECHNOLOGICAL SERVICES: The residents of Los Lunas and the surrounding communities have free ready access to information technologies.

YOUTH SERVICES: The children in Los Lunas and the surrounding communities will have ready access to a wide variety of programs and materials to meet their recreational and cultural need.

YOUNG ADULT SERVICES: The Young Adults in Los Lunas and the surrounding communities will have ready access to a wide variety of programs and materials to meet their recreational and cultural need.

ADULT SERVICES: Adults in Los Lunas and the surrounding communities will have ready access to a wide variety of programs and materials to meet their recreational and cultural need.

Table 13 presents FY 2005-2006 operating budget for the Library.

Table 13: LIBRARY
Department: 11 – 408 / General Fund

408						
(11) GENERAL FUND - LIBRARY PERSONAL SERVICE						
SUB ACCOUNT NAME		ACTUAL 2003/2004	BUDGET 2004/2005	PROPOSED 2005/2006	%CHANGE	
5351	SHETTER, CYNTHIA LIBRARY DIRECTOR	\$ 32,524	\$ 37,241	\$ 37,457	0.6%	
5352	MARTINEZ, GENEVIEVE ASST. LIBRARY DIRECTOR	\$ 22,563	\$ 25,835	\$ 23,538	-8.9%	
5353	MAURER, LORRIE LIBRARY TECH/CIRC SERVICE	\$ 13,888	\$ 17,930	\$ 19,185	7.0%	
5354	PANDO, ANNA M. LIBRARY TECH/TECH SERVICE	\$ 13,888	\$ 11,857	\$ 12,688	7.0%	
5355	CARPIO, CARMELA LIBRARY TECH/PUBLIC SERVICES		\$ 6,038	\$ 5,926	-1.9%	
5356	RILEY-BENSLEY, JUDY LIBRARY TECH/PUBLIC SERVICE	\$ 13,888	\$ 17,908	\$ 13,455	-24.9%	
5357	LAMB, SHAWNA LIBRARY TECH/PUBLIC SERVICES		\$ 12,575	\$ 12,931	2.8%	
5358	PART-TIME LIBRARY AIDS			\$ 7,800	100.0%	
		\$ 96,752	\$ 129,384	\$ 132,979	2.8%	
5440	F.I.C.A EXPENSE	\$ 7,078	\$9,898	\$ 10,173	2.8%	
5441	P.E.R.A EXPENSE	\$ 18,395	\$24,599	\$ 25,283	2.8%	
5442	MEDICAL INS. EXPENSE	\$ 32,948	\$63,877	\$ 71,161	11.4%	
5443	UNEMPLOYMENT TAX EXPENSE	\$ 140	\$388	\$ 399	2.8%	
5444	WORKMENS'S COMP. INS. EXPENSE	\$ 389	\$696	\$ 786	13.1%	
		\$ 58,950	\$ 99,458	\$ 107,802	8.4%	
TOTAL PERSONAL SERVICES		\$ 155,702	\$ 228,841	\$ 240,781	5.2%	
(11) GENERAL FUND - LIBRARY OPERATING SERVICES						
SUB ACCOUNT NAME		ACTUAL 2003/2004	BUDGET 2004/2005	PROPOSED 2005/2006	%CHANGE	
5428	YOUTH EMPLYMENT			\$ 1,610	100.0%	
5510	OFFICE SUPPLIES	\$ 7,877	\$ 7,500	\$ 5,000	-33.3%	
5511	DATA PROCESSING	\$ 9,745	\$ 7,500	\$ 8,350	11.3%	
5513	GAS & OIL FOR VEHICLES			\$ 600	100.0%	
5514	TRAINING & SEMINARS	\$ 426	\$ 2,820	\$ 3,000	6.4%	
5515	PRINTING & COPYING	\$ 474	\$ 500	\$ 500	0.0%	
5517	PROFESSIONAL SERVICES			\$ 19,000	100.0%	
5518	POSTAGE	\$ 1,022	\$ 1,300	\$ 1,400	7.7%	
5519	UTILITIES	\$ 6,154	\$ 8,500	\$ 9,000	5.9%	
5521	TELEPHONE EXPENSES	\$ 1,036	\$ 5,300	\$ 5,300	0.0%	
5523	INSURANCE & BONDS	\$ 3,668	\$ 5,000	\$ 5,000	0.0%	
5524	PUBLICATIONS & ADVERTISING	\$ -	\$ 300	\$ 2,100	600.0%	
5525	BUILDING & GROUNDS MAINT.	\$ 4,825	\$ 6,000	\$ 6,000	0.0%	
5527	ROAD EQUIPMENT REPAIRS			\$ 300	100.0%	
5528	JANITORIAL SUPPLIES	\$ 3,357	\$ 5,400	\$ 6,000	11.1%	
5531	TRAVEL EXPENSES	\$ 344	\$ 1,000	\$ 2,000	100.0%	
5547	LEASE COPIER	\$ 1,671	\$ 1,800	\$ 2,350	30.6%	
5570	BOOK ALLOWANCE	\$ 31,003	\$ 30,000	\$ 30,000	0.0%	
TOTAL OPERATING EXPENSE		\$ 71,602	\$ 82,920	\$ 107,510	29.7%	
(11) GENERAL FUND - LIBRARY CAPITAL OUTLAY						
SUB ACCOUNT NAME		ACTUAL 2003/2004	BUDGET 2004/2005	PROPOSED 2005/2006	%CHANGE	
5696	CAPITAL OUTLAY/GO BOND BOOK ALLOWANCE		\$ 50,000	\$ 30,000	-40.0%	
5697	CAPITAL OUTLAY/GO BOND FURNITURE	\$ 411	-	\$ 10,000	100.0%	
5683	CAPITAL OUTLAY/BUILDING PARKING	\$ -	\$ 112,015	\$ 25,000	-77.7%	
TOTAL CAPITAL OUTLAY		\$ 411	\$ 162,015	\$ 65,000	100.0%	
TOTAL EXPENSES		\$ 227,715	\$ 473,776	\$ 413,291	-12.8%	
ACCOUNTS PAYABLE		\$ -	\$ -	\$ -	0.0%	
TOTAL LIBRARY EXPENDITURES		\$ 227,715	\$ 473,776	\$ 413,291	-12.8%	

COMMUNITY DEVELOPMENT

Department: 11 – 411 / General Fund

MISSION

To update and maintain the Village comprehensive master plan, oversee zoning, subdivision and building regulations insure the orderly growth of the Village of Los Lunas.

DESCRIPTION

The Community Development Department is responsible for routine enforcement of codes, and ordinances including zoning, subdivision building, nuisance and processing of all aspects and permits required there under, including complaints. Update and amend codes and ordinances to reflect changing growth patterns, annexations, and policy directives.

GOALS AND OBJECTIVES

- To enforce the municipal code to achieve the legislative body's purpose of providing a high quality of life for the citizens of Los Lunas.
- Work through the Planning and Zoning Commission and Council developing future plans to provide quality growth programs.
- To annually update the Infrastructure Capital Improvement Plan (ICIP) which will allow economic development activities which provide economic stability for the community.
- To provide the public with assistance in the processing of necessary materials for the development of their properties.
- To review and make necessary amendments to the zoning ordinance.
- To review and update the Villages' development fee ordinance.
- To develop a building permits process to incorporate inspection of electrical and mechanical into the Village.

Table 14 presents the fiscal year 2005-2006 operating budget for Community Development.

Table 14: COMMUNITY DEVELOPMENT
Department: 11 – 411 / General Fund

411 (11) GENERAL FUND - COMM. DEVEL. PERSONAL SERVICE						
SUB ACCOUNT NAME		ACTUAL 2003/2004	BUDGET 2004/2005	PROPOSED 2005/2006	%CHANGE	
5364	MONDRAGON, THOMAS / COMMUNITY DEV. DIR.	\$ 48,534	\$ 55,530	\$ 59,417	7.0%	
5365	FERNANDEZ, PETER FINANCE SERV. PLAN	\$ 43,516	\$ 49,816	\$ 53,303	7.0%	
5366	LOPEZ, ADOLPH BUILDING INSPECTOR	\$ 25,492	\$ 29,193	\$ 38,000	30.2%	
5367	NAVARRETTE, JOSIE ZONING OFFICER	\$ 23,054	\$ 26,382	\$ 28,230	7.0%	
5368	CROWSON, DIANA PLANNER TECHNICIAN	\$ 21,937	\$ 16,748	\$ 20,000	19.4%	
5369	MARQUEZ, MARIE SECRETARY	\$ 15,641	\$ 17,908	\$ 19,160	7.0%	
5370	CHAVEZ, JEROME L. ANIMAL CONTROL	\$ 23,500	\$ 26,337	\$ 28,181	7.0%	
5371	PLANNING & ZONING BOARD	\$ 1,510	\$ 2,700	\$ 2,700	0.0%	
5372	NEW VACANT BUILDING INSPECTOR			\$ 20,000	100.0%	
5373	GARCIA, GERALD ANIMAL CONTROL			\$ 15,924	100.0%	
5375	CALLAHAN, MARTIN COMPUTER SPECIALIST	\$ 21,937	\$ 35,193	\$ 37,657	7.0%	
5377	CHAVEZ, AARON COMPUTER SPECIALIST			\$ 22,277	100.0%	
5378	COOPER, JEFFERY COMPUTER SPECIALIST		\$ 20,815	\$ 22,901	10.0%	
		\$ 225,121	\$ 280,622	\$ 367,750	31.0%	
5440	F.I.C.A EXPENSE	\$ 15,352	\$ 21,468	\$ 28,133	31.0%	
5441	P.E.R.A EXPENSE	\$ 33,986	\$ 53,353	\$ 69,918	31.0%	
5442	MEDICAL INS. EXPENSE	\$ 42,291	\$ 82,128	\$ 121,991	48.5%	
5443	UNEMPLOYMENT TAX EXPENSE	\$ 233	\$ 842	\$ 1,103	31.0%	
5444	WORKMENS'S COMP. INS. EXPENSE	\$ 1,633	\$ 3,977	\$ 6,339	59.4%	
		\$ 93,495	\$ 161,768	\$ 227,484	40.6%	
TOTAL PERSONAL SERVICES		\$ 318,616	\$ 442,390	\$ 595,234	34.5%	
(11) GENERAL FUND - COMM. DEVEL. OPERATING SERVICES						
SUB ACCOUNT NAME		ACTUAL 2003/2004	BUDGET 2004/2005	PROPOSED 2005/2006	%CHANGE	
5380	YOUTH EMPLOYMENT	\$ 11,484	\$ 18,000	\$ 18,000	0.0%	
5502	TREK FOR TRASH		\$ 3,200	\$ 3,200	0.0%	
5510	OFFICE SUPPLIES	\$ 8,172	\$ 6,000	\$ 6,000	0.0%	
5511	DATA PROCESSING	\$ 2,942	\$ 9,530	\$ 27,162	185.0%	
5512	BOOKS & MANUALS	\$ 136	\$ 2,500	\$ 2,500	0.0%	
5513	GAS & OIL FOR VEHICLES	\$ 1,796	\$ 1,800	\$ 3,800	111.1%	
5514	TRAINING & SEMINARS	\$ 2,708	\$ 5,180	\$ 6,000	15.8%	
5515	PRINTING & COPYING	\$ 1,557	\$ 1,000	\$ 1,000	0.0%	
5516	REPORTING & RECORDING	\$ -	\$ 300	\$ 300	0.0%	
5517	PROFESSIONAL SERVICES	\$ 15,989	\$ 30,000	\$ 30,000	0.0%	
5518	POSTAGE	\$ 1,988	\$ 3,500	\$ 2,000	-42.9%	
5519	UTILITIES	\$ 3,260	\$ 4,000	\$ 3,000	-25.0%	
5520	ATTORNEY FEES	\$ 4,251	\$ 4,500	\$ 4,500	0.0%	
5521	TELEPHONE EXPENSES	\$ 4,454	\$ 8,600	\$ 7,000	-18.6%	
5522	SUBSCRIPTIONS & DUES	\$ 888	\$ 1,000	\$ 1,200	20.0%	
5523	INSURANCE & BONDS	\$ 10,991	\$ 14,000	\$ 13,172	-5.9%	
5524	PUBLICATIONS & ADVERTISING	\$ 851	\$ 1,600	\$ 1,000	-37.5%	
5525	BUILDING & GROUNDS MAINT.	\$ 751	\$ 1,400	\$ 2,000	42.9%	
5527	ROAD EQUIPMENT REPAIRS	\$ 317	\$ 800	\$ 1,000	25.0%	
5528	JANITORIAL SUPPLIES	\$ 225	\$ 500	\$ 500	0.0%	
5530	UNIFORM ALLOWANCE	\$ 100	\$ 900	\$ 500	-44.4%	
5531	TRAVEL EXPENSES	\$ 719	\$ 6,800	\$ 6,800	0.0%	
5536	SAFETY EQUIPMENT		\$ 500	\$ 500	0.0%	
5538	IDENTIFICATION	\$ 219	\$ 250	\$ 200	-20.0%	
5547	LEASE PURCHASES (COPIER)	\$ 2,699	\$ 4,050	\$ 4,050	0.0%	
5555	KENNEL FEES		\$ 6,500	\$ 6,000	-7.7%	
5558	ORD #45 SEC-C WEED REMOVAL	\$ 4,327	\$ 6,000	\$ 10,000	66.7%	
5559	ANIMAL CONTROL OPER. EXPENSE		\$ 7,000	\$ 7,000	0.0%	
5573	E911 MAINT./ADDRESSING	\$ 60,243	\$ 144,912	\$ 200,000	38.0%	
5577	ECONOMIC DEVELOPMENT	\$ 16,225	\$ 15,000	\$ 15,000	0.0%	
TOTAL OPERATING EXPENSE		\$ 157,292	\$ 309,322	\$ 383,384	23.9%	

Table 14: COMMUNITY DEVELOPMENT Continued
Department: 11 – 411 / General Fund

(11) GENERAL FUND - COMM. DEVEL. CAPITAL OUTLAY					
SUB ACCOUNT NAME	ACTUAL 2003/2004	BUDGET 2004/2005	PROPOSED 2005/2006	%CHANGE	
5601 CAPITAL OUTLAY/GIS COMPUTER	\$ -	\$ 10,000	\$ 2,900	-71.0%	
5668 CAPITAL OUTLAY/OFFICE STORAGE CABINETS	\$ -	\$ -	\$ 5,500	100.0%	
5662 CAPITAL OUTLAY/TRUCK WITH CAGE	\$ 31,998	\$ -	\$ -	0.0%	
TOTAL CAPITAL OUTLAY	\$ 31,998	\$ 10,000	\$ 8,400	-16.0%	
TOTAL EXPENSES	\$ 507,906	\$ 761,712	\$ 987,018	29.6%	
ACCOUNTS PAYABLE	\$ -	\$ -	\$ -	0.0%	
TOTAL COMMUNITY DEV. EXP.	\$ 507,906	\$ 761,712	\$ 987,018	29.6%	

VEHICLE MAINTENANCE

Department: 11 – 412 / General Fund

MISSION

To maintain the vehicles and equipment of all the departments.

DESCRIPTION

The vehicles are frequently serviced and kept safe and dependable for village employees. The police units need to be kept on the road, so they are serviced frequently and kept in good running order so that the Village can be served and protected better.

GOALS AND OBJECTIVES

To economically and efficiently maintain the equipment needed by all departments so that they have the tools necessary to perform their services.

Table 15 presents the fiscal year 2005-2006 operating budget for the Vehicle Maintenance Department.

Table 15: VEHICLE MAINTENANCE
Department: 11 – 412 / General Fund

412						
(11) GENERAL FUND - VEHICLE MAINT PERSONAL SERVICE						
SUB ACCOUNT NAME		ACTUAL 2003/2004	BUDGET 2004/2005	PROPOSED 2005/2006	%CHANGE	
5381	GARCIA, JOE SUPERVISOR	\$ 32,055	\$ 23,326	\$ 24,960	7.0%	
5382	TRUJILLO, ELISEO MECHANIC ASSIST.	\$ 21,868	\$ 25,024	\$ 26,776	7.0%	
		\$ 53,923	\$ 48,351	\$ 51,736	7.0%	
5440	F.I.C.A EXPENSE	\$ 4,055	\$3,699	\$ 3,958	7.0%	
5441	P.E.R.A EXPENSE	\$ 10,252	\$9,193	\$ 9,836	7.0%	
5442	MEDICAL INS. EXPENSE	\$ 13,487	\$18,251	\$ 20,332	11.4%	
5443	UNEMPLOYMENT TAX EXPENSE	\$ 64	\$145	\$ 155	7.0%	
5444	WORKMENS'S COMP. INS. EXPENSE	\$ 887	\$2,316	\$ 2,726	17.7%	
		\$ 28,745	\$ 33,603	\$ 37,007	10.1%	
TOTAL PERSONAL SERVICES		\$ 82,668	\$ 81,954	\$ 88,744	8.3%	
(11) GENERAL FUND - VEHICLE MAINT OPERATING SERVICES						
SUB ACCOUNT NAME		ACTUAL 2003/2004	BUDGET 2004/2005	PROPOSED 2005/2006	%CHANGE	
5510	OFFICE SUPPLIES	\$ 551	\$ 700	\$ 700	0.0%	
5511	DATA PROCESSING	\$ 2,150	\$ 3,238	\$ 2,989	-7.7%	
5512	BOOKS & MANUALS	\$ 326	\$ 500	\$ 500	0.0%	
5513	GAS & OIL FOR VEHICLES	\$ 1,954	\$ 3,200	\$ 3,200	0.0%	
5514	TRAINING & SEMINARS	\$ 997	\$ 2,440	\$ 3,000	23.0%	
5519	UTILITIES	\$ 6,427	\$ 7,000	\$ 7,000	0.0%	
5521	TELEPHONE EXPENSES	\$ 904	\$ 1,300	\$ 1,500	15.4%	
5523	INSURANCE & BONDS	\$ 4,571	\$ 5,400	\$ 4,000	-25.9%	
5524	PUBLICATIONS & ADVERTISING	\$ -	\$ 200	\$ 200	0.0%	
5525	BUILDING & GROUNDS MAINT.	\$ 5,124	\$ 4,000	\$ 4,000	0.0%	
5527	ROAD EQUIPMENT REPAIRS	\$ 4,101	\$ 5,000	\$ 3,500	-30.0%	
5528	JANITORIAL SUPPLIES	\$ 1,201	\$ 3,000	\$ 3,000	0.0%	
5530	UNIFORM ALLOWANCE	\$ 512	\$ 1,000	\$ 1,000	0.0%	
5531	TRAVEL EXPENSES	\$ -	\$ 1,000	\$ 1,000	0.0%	
5534	TOOLS & EQUIPMENT	\$ 7,927	\$ 7,210	\$ 10,000	38.7%	
5536	SAFETY EQUIPMENT	\$ 302	\$ 1,000	\$ 1,200	20.0%	
5537	CHEMICALS (CAR WASH DETERGENT)	\$ 3,264	\$ 3,600	\$ 3,600	0.0%	
5538	IDENTIFICATION	\$ -	\$ -	\$ -	0.0%	
TOTAL OPERATING EXPENSE		\$ 40,311	\$ 49,788	\$ 50,389	1.2%	
(11) GENERAL FUND - VEHICLE MAINT CAPITAL OUTLAY						
SUB ACCOUNT NAME		ACTUAL 2003/2004	BUDGET 2004/2005	PROPOSED 2005/2006	%CHANGE	
5631	CAPITAL OUTLAY/BED CRANE, FORKLIFT, ENGINE ANA	\$ 3,310	\$ 80,000	\$ 31,000	-61.3%	
TOTAL CAPITAL OUTLAY		\$ 3,310	\$ 80,000	\$ 31,000	0.0%	
TOTAL EXPENSES		\$ 126,289	\$ 211,742	\$ 170,133	-19.7%	
ACCOUNTS PAYABLE		\$ -	\$ -	\$ -	0.0%	
TOTAL VEHICLE MAINT. EXPENDITURES		\$ 126,289	\$ 211,742	\$ 170,133	-19.7%	

COMMUNITY SERVICES

Department: 11 – 414, 416 & 417 / General Fund

MISSION

To promote and implement programming in the Village of Los Lunas and Valencia County that will impact the needs of citizens in the realm of health and social issues.

DESCRIPTION

The Community Services Department administers both federal and State grants designed to meet the health and social needs of the citizens of the Village of Los Lunas.

- The DWI project is an ongoing program supported through distribution funding from Local Government Division. This program addresses the impact of DWI in Valencia County, in such a way as to decrease the high cost of death, injury and financial loss in our communities. Components include Coordination, Prevention, Screening and Assessment, and Treatment.
- Local Law Enforcement Block grants provide needed funds for capital outlay to Los Lunas Police Department.
- A Juvenile Justice Citation program is being implemented for the first time this year.
- Many grants are procured through this department on an as available and as needed basis. Issues of focus include, but are not limited to; drug and alcohol prevention and intervention efforts, public transportation, senior citizen programs, youth programs and historic preservation.

Three full time staff, and many local sub-contractors currently support the Community Services Department. Additional staff support a public transportation system within this department. However, these funds are budgeted separately.

GOALS AND OBJECTIVES

- Reduce the incidence of DWI in the Village and County by implementing programs that address the Drug and Alcohol issue.
- Create and maintain community involvement through advisory committees guiding grants administered by the Community Development Department.
- Modify existing programs to meet the needs of the citizens of the Village of Los Lunas through process and outcome evaluation.
- To provide resources and information to the Village of Los Lunas to ensure social issues affecting the Village can be dealt with quickly and efficiently.

Tables 16 & 17 present the fiscal year 2005-2006 operating budget for Community Services.

Table 16: COMMUNITY SERVICES

Department: 11 – 416 / General Fund

414

(11) GENERAL FUND - COMMUNITY SERVICES - JUVENILE JUSTICE CITATION PROGRAM

SUB ACCOUNT NAME	ACTUAL 2003/2004	BUDGET 2004/2005	PROPOSED 2005/2006	%CHANGE
5505 OPERATING		\$ 4,600	\$ 4,600	0.0%
5531 TRAVEL EXPENSE		\$ 500	\$ 500	0.0%
5564 CONTRACTUAL SERVICES		\$ 26,733	\$ 26,733	0.0%
5572 COMMODITIES/SUPPLIES		\$ 1,500	\$ 1,500	0.0%
TOTAL OPERATING EXPENSE	\$ -	\$ 33,333	\$ 33,333	0.0%

(11) GENERAL FUND - COMMUNITY SERVICES-CAPITAL OUTLAY

SUB ACCOUNT NAME	ACTUAL 2003/2004	BUDGET 2004/2005	PROPOSED 2005/2006	%CHANGE
5660 CAPITAL OUTLAY/EQUIPMENT			\$ -	0.0%
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.0%
TOTAL EXPENSES	\$ -	\$ 33,333	\$ 33,333	0.0%
ACCOUNTS PAYABLE	\$ -	\$ -	\$ -	0.0%
TOTAL COMM. SERV. EXPENDITURES	\$ -	\$ 33,333	\$ 33,333	0.0%

416

(11) GENERAL FUND - COMMUNITY SERVICES - D.W.I. GRANT FUNDS-OPERATING SERVICE

SUB ACCOUNT NAME	ACTUAL 2003/2004	BUDGET 2004/2005	PROPOSED 2005/2006	%CHANGE
5567 O.T. REIMB/LLPD PERSONAL SERVICES	\$ 560	\$ 1,600	\$ 2,500	56.3%
5572 CONTACTUAL SERVICES	\$ 2,555	\$ 14,840	\$ 11,015	-25.8%
5596 UNDERAGE CONTACTUAL SERVICES			\$ -	0.0%
5596 SUPPLIES	\$ 16,664	\$ 715	\$ 4,750	564.3%
TOTAL OPERATING EXPENSE	\$ 19,779	\$ 17,155	\$ 18,265	6.5%

(11) GENERAL FUND - COMMUNITY SERVICES-CAPITAL OUTLAY

SUB ACCOUNT NAME	ACTUAL 2003/2004	BUDGET 2004/2005	PROPOSED 2005/2006	%CHANGE
5660 CAPITAL OUTLAY/EQUIPMENT			\$ -	0.0%
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.0%
TOTAL EXPENSES	\$ 19,779	\$ 17,155	\$ 18,265	6.5%
ACCOUNTS PAYABLE	\$ -	\$ -	\$ -	0.0%
TOTAL COMM. SERV. EXPENDITURES	\$ 19,779	\$ 17,155	\$ 18,265	6.5%

Table 17: COMMUNITY SERVICES Continued
Department: 11 – 417 / General Fund

417

(11) GENERAL FUND - COMMUNITY SERVICES						
SUB ACCOUNT NAME		ACTUAL 2003/2004	BUDGET 2004/2005	PROPOSED 2005/2006	%CHANGE	
5396	OTERO, FRANK DIRECTOR	\$ 21,500	\$ 42,500	\$ 47,604	12.0%	
5397	RODRIGUEZ, LINDA L. PREVENTION/ENFORCEMENT	\$ 23,678	\$ 29,264	\$ 31,312	7.0%	
5398	BACA, RAMONA ADMINISTRATIVE ASSIST.	\$ 2,485	\$ 13,566	\$ 22,256	64.1%	
		\$ 47,663	\$ 85,330	\$ 101,172	18.6%	
5440	F.I.C.A EXPENSE	\$ 7,255	\$ 6,528	\$ 7,740	18.6%	
5441	P.E.R.A EXPENSE	\$ 17,390	\$ 16,223	\$ 19,235	18.6%	
5442	MEDICAL INS. EXPENSE	\$ 18,897	\$ 27,376	\$ 30,498	11.4%	
5443	UNEMPLOYMENT TAX EXPENSE	\$ 104	\$ 256	\$ 304	18.6%	
5444	WORKMENS'S COMP. INS. EXPENSE	\$ 30	\$ 369	\$ 481	30.4%	
		\$ 43,676	\$ 50,752	\$ 58,257	14.8%	
TOTAL PERSONAL SERVICES		\$ 91,339	\$ 136,082	\$ 159,429	17.2%	
(11) GENERAL FUND - COMMUNITY SERVICES-OPERATING SERVICES						
SUB ACCOUNT NAME		ACTUAL 2003/2004	BUDGET 2004/2005	PROPOSED 2005/2006	%CHANGE	
5505	OPERATING	\$ 28,634	\$ 20,246	\$ 21,255	5.0%	
5506	SUPPLIES & MATERIALS	\$ 6,822	\$ 3,900	\$ 4,975	27.6%	
5531	TRAVEL	\$ 2,372	\$ 2,750	\$ 2,950	7.3%	
5564	CONTRACTUAL SERVICES	\$ 65,902	\$ 85,617	\$ 66,964	-21.8%	
5596	GRANT CONTRACTUAL SERVICES	\$ 13,631		\$ 33,100	100.0%	
55..	GRANT SUPPLIES			\$ 600	100.0%	
5511	DATA PROCESSING			\$ 5,000		
5597	GRANT OPERATING	\$ 2,309		\$ 2,300	100.0%	
TOTAL OPERATING EXPENSE		\$ 119,670	\$ 112,513	\$ 137,144	21.9%	
(11) GENERAL FUND - COMMUNITY SERVICES-CAPITAL OUTLAY						
SUB ACCOUNT NAME		ACTUAL 2003/2004	BUDGET 2004/2005	PROPOSED 2005/2006	%CHANGE	
CAPITAL OUTLAY/COMPUTER EQUIPMENT			\$ 3,600	\$ 3,600	0.0%	
TOTAL CAPITAL OUTLAY		\$ -	\$ 3,600	\$ 3,600	100.0%	
TOTAL EXPENSES		\$ 211,009	\$ 252,195	\$ 300,173	19.0%	
ACCOUNTS PAYABLE		\$ -	\$ -	\$ -	0.0%	
TOTAL COMM. SERV. EXPENDITURES		\$ 211,009	\$ 252,195	\$ 300,173	19.0%	

**TOTAL GENERAL
FUND EXPENDITURES**

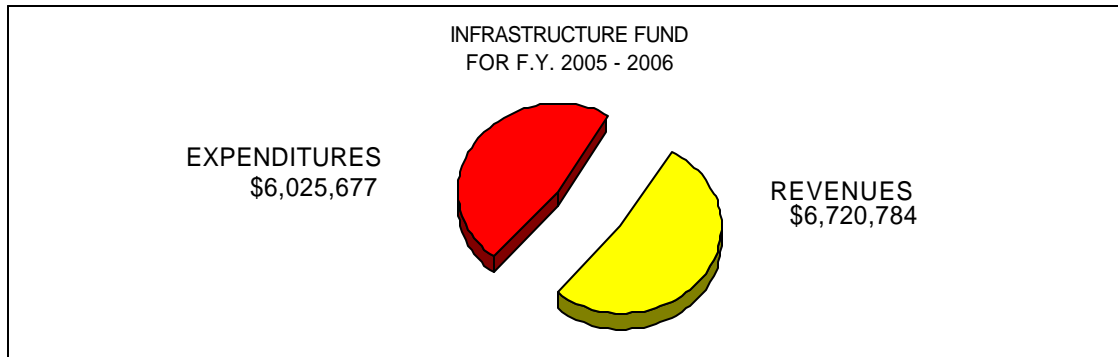
TABLE 18 presents the total General Fund expenditures for Fiscal Year 2005-2006.

**Table 18: TOTAL GENERAL FUND EXPENDITURES
ALL DEPARTMENTS**

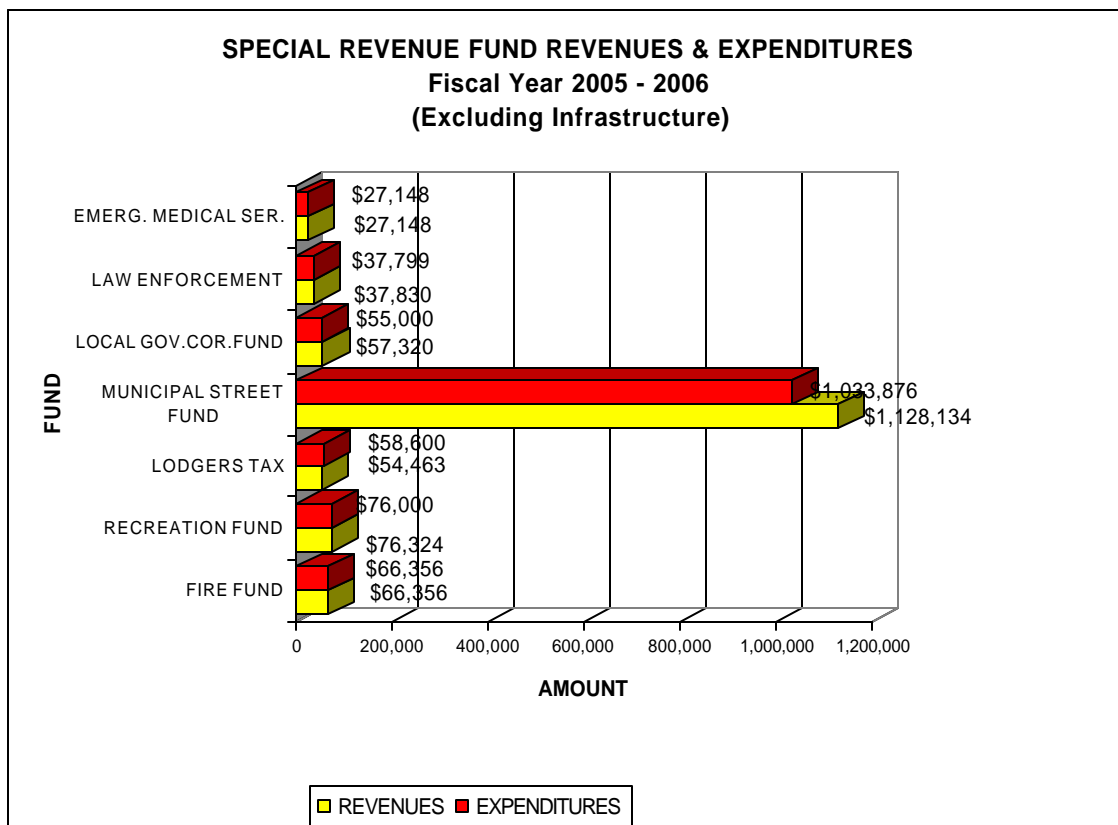
TOTAL GENERAL FUND EXPENDITURES	\$	6,521,599	\$	15,028,045	\$	16,103,960	7.2%
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SPECIAL REVENUE FUNDS

Chart 6: INFRASTRUCTURE FUND



Graph 5: SPECIAL REVENUE FUND REVENUES & EXPENDITURES



STATE FIRE Fire Fund

MISSION

To provide fire protection and life safety for the Village of Los Lunas.

DESCRIPTION

The Los Lunas Fire Department is responsible for the preservation of human life due to fire or rescue services as needed. To make public aware of fire safety of all types and make available all fire prevention information. State fire money is generated through home owners insurance and the State of New Mexico.

GOALS AND OBJECTIVES

- To provide the highest quality to fight fires, save lives and property.
- To provide better training of personnel.
- Up-grade our responding fire units.
- Provide more Public awareness of fire prevention.
- Continue to work to reduce Fire Insurance Rate (ISO) which will result in lower insurance rates for our citizens.

Table 19 presents FY 2005-2006 operating budget for the Fire Fund.

Table 19: FIRE FUND

(21) FIRE FUND					
ACCOUNT NAME		ACTUAL 2003/2004	BUDGET 2004/2005	PROPOSED 2005/2006	%CHANGE
305-4006	STATE ALLOTMENT	\$ 38,324	\$ 65,856	\$ 65,856	0.0%
306-4060	INTEREST REVENUES	\$ 526	\$ 150	\$ 500	233.3%
FIRE FUND REVENUES		\$ 38,850	\$ 66,006	\$ 66,356	0.5%
(21)					
(21) Fire Fund EXP. BUDGET					
SUB ACCOUNT NAME		ACTUAL 2003/2004	BUDGET 2004/2005	PROPOSED 2005/2006	%CHANGE
5505	EQUIP/OPERATING				0.0%
5514	TRAINING & SEMINARS				0.0%
5519	UTILITIES				0.0%
5523	INSURANCE & BONDS	\$ 26,754	\$ 6,075	\$ 6,449	6.2%
5525	BUILDING & GROUNDS MAINT.				0.0%
5661	LEASE INTEREST	\$ 4,066			0.0%
5675	FIRE TRUCK PRINCIPAL-INTR. DUE	\$ 31,332	\$ 59,931	\$ 59,907	0.0%
FIRE FUND EXPENDITURES		\$ 62,152	\$ 66,006	\$ 66,356	0.5%

RECREATION FUND

Recreation Fund

MISSION

To provide recreation and entertainment to the citizens of Los Lunas and Valencia County and surrounding areas.

DESCRIPTION

This Department plans the annual holiday festivities for Christmas, the 4th of July, and the St. Patrick's Day Balloon Rally. Softball and basketball leagues are also planned throughout the year. Park improvements are also funded from this fund.

GOALS AND OBJECTIVES

- To continue to expand and improve on the holiday festivities every year.
- To continually expand and improve the Village parks system by ensuring that all equipment is in working order, replacing obsolete equipment.
- To continue to provide quality programs for both our youth and adults.

Table 20 presents the FY 2005-2006 operating budget for the Recreation Fund.

Table 20: RECREATION FUND

(22) RECREATION FUND					
ACCOUNT NAME		ACTUAL	BUDGET	PROPOSED	%CHANGE
		2003/2004	2004/2005	2005/2006	
307-4161	VENDING MACHINE REVENUES	\$ -	\$ 525	\$ 1,644	213.1%
353-4010	GROSS RECEIPT TAXES	\$ 2,156	\$ 3,000	\$ 1,611	-46.3%
306-4060	EARNED INTEREST	\$ 1,571	\$ 350	\$ 500	42.9%
307-4130	LEAGUE FEE REVENUES	\$ 19,022	\$ 24,831	\$ 24,831	0.0%
307-4132	SPECIAL ACTIVITIES REVENUES	\$ 15,948	\$ 45,987	\$ 36,322	-21.0%
340-4133	CIGARETTE TAX 1%	\$ 6,592	\$ 12,348	\$ 8,416	-31.8%
307-4160	BMX PARK REVENUES		\$ 20,000	\$ 3,000	-85.0%
307	RECREATION FUND REVENUES	\$ 45,288	\$ 107,041	\$ 76,324	-28.7%
(22) RECREATION FUND EXP. BUDGET					
SUB ACCOUNT NAME		ACTUAL	BUDGET	PROPOSED	%CHANGE
		2003/2004	2004/2005	2005/2006	
5500	GROSS RECEIPT TAXES	\$ 2,561	\$ 3,000	\$ 3,000	0.0%
5510	REC. SUPPLIES/AFTER SCHOOL PRGM.	\$ 1,748	\$ 1,500	\$ -	-100.0%
5548	SPECIAL EVENTS	\$ 29,571	\$ 18,000	\$ 40,000	122.2%
5553	UMPIRES, REFEREES & YOUTH EVENTS	\$ 29,584	\$ 26,000	\$ 30,000	15.4%
5564	SOFTBALL/SPECIAL EVENTS CONTRACTS	\$ 22,462	\$ 22,000	\$ -	-100.0%
5599	BMX OPERATING	\$ 5,580	\$ 12,000	\$ 3,000	-75.0%
5671	PARK IMPROVEMENTS/RECREATION EQUIPMENT	\$ -	\$ -	\$ -	0.0%
RECREATION FUND EXPENDITURES		\$ 91,506	\$ 82,500	\$ 76,000	-7.9%

LODGERS TAX FUND

Lodgers Tax Fund

MISSION

To utilize lodgers tax revenues collected from area lodging facilities for the purpose of advertising, publicizing and promoting tourist related attractions and events within the Village.

DESCRIPTION

The Village has created the Lodgers Tax Advisory Board to advise the governing body on ways to spend lodgers tax funds for advertising, publicizing and promoting tourist related attractions and events within the Village.

GOALS AND OBJECTIVES

- Bring in visitors to the Village of Los Lunas through advertising by updating our existing brochure.
- Expand the market in promoting the Village with limited funding by creating a pamphlet that can be widely distributed.
- Purchase advertising space utilizing billboards that will be strategically placed along Interstate 25 and Interstate 40.

Table 21 presents the FY 2005-2006 operating budget for the Lodgers Tax Fund.

Table 21: LODGERS TAX FUND

(16) LODGERS TAX FUND					
ACCOUNT NAME		ACTUAL 2003/2004	BUDGET 2004/2005	PROPOSED 2005/2006	%CHANGE
306-4060	INTEREST REVENUES		\$ 500	\$ 1,095	119.0%
310-4131	LODGERS TAX REVENUE	\$ 28,627	\$ 58,624	\$ 53,368	-9.0%
LODGERS TAX FUND REVENUES		\$ 28,627	\$ 59,124	\$ 54,463	-7.9%
LODGERS TAX EXPENDITURE BUDGET					
SUB ACCOUNT NAME		ACTUAL 2003/2004	BUDGET 2004/2005	PROPOSED 2005/2006	%CHANGE
5584	PROMOTIONAL EXPENSES	\$ 54,025	\$ 46,600	\$ 46,600	0.0%
5585	NON-PROMOTIONAL	\$ 6,330	\$ 12,000	\$ 12,000	0.0%
401	PROMOTIONAL	\$ 60,355	\$ 58,600	\$ 58,600	0.0%
LODGERS TAX EXPENDITURES		\$ 60,355	\$ 58,600	\$ 58,600	0.0%

INFRASTRUCTURE FUND

Infrastructure Fund

MISSION

To continue to upgrade services to our citizens by continually improving Village streets, utilities and property acquisition.

DESCRIPTION

The Infrastructure Fund is funded primarily from Village imposed gross receipts taxes. The Village has imposed a 1/4% Special Municipal Gross Receipts Tax and 1/4% Municipal Infrastructure Gross Receipts Tax and dedicated them to this fund. [Note: 1/8 was added by special election during fiscal year 2001. It became effective on 1/1/2002.] The Village Council approved the change in the dedication of 1/16th of 1 percent to provide for property acquisition. State Highway Cooperative funding is also utilized in this fund.

GOALS AND OBJECTIVES

To continue to increase funding to repair and repave streets, repair and replace water and sewer lines, utility plant repair, acquisition of utility meters, and, property acquisition.

Table 22 presents the FY 2005-2006 operating budget for the Infrastructure Fund.

Table 22: INFRASTRUCTURE FUND

(25) INFRASTRUCTURE FUND					
ACCOUNT NAME		ACTUAL 2003/2004	BUDGET 2004/2005	PROPOSED 2005/2006	%CHANGE
305-4140	HWY CO-OP	\$ -	\$ 91,000	\$ 383,000	320.9%
306-4060	INTEREST REVENUES	\$ 40,175	\$ 2,000	\$ 81,813	3990.7%
320-4143	1/4% SPEC GROSS RCPTS TAX	\$ 363,982	\$ 529,972	\$ 714,686	34.9%
322-4005	INTERCEPTER GRANT FUNDS	\$ -	\$ -	\$ 2,326,600	100.0%
344-4019	NMED INTERCEPTOR LOAN	\$ -	\$ -	\$ 2,000,000	100.0%
320-4144	1/8%MUNICIPAL SPEC GRT TAX & NEW 1/8% GRT	\$ 166,343	\$ 519,928	\$ 714,686	37.5%
347-4146	DOT COUNTY WIDE STUDY FUND			\$ 500,000	100.0%
INFRASTRUCTURE FUND REVENUES		\$ 570,501	\$ 1,835,267	\$ 6,720,784	266.2%
(25) INFRASTRUCTURE FUND EXP. BUDGET					
SUB ACCOUNT NAME		ACTUAL 2003/2004	BUDGET 2004/2005	PROPOSED 2005/2006	%CHANGE
5654	HIWAY CO-OP	\$ 156,633	\$ 277,334	\$ 1,347,107	385.7%
5641	TRANSPORTATION STUDY/DOT CNTY WIDE	\$ 462,782	\$ 200,000	\$ 500,000	150.0%
406	STREET DEPARTMENT	\$ 1,109,754	\$ 477,334	\$ 1,847,107	287.0%
5655	LUNA HILLS SEWER	\$ -	\$ 630,000	\$ 630,000	0.0%
5633	CAPITAL OUTLAY/METERS	\$ 25,000	\$ 25,000	\$ 25,000	0.0%
56..	INTERCEPTER # SOUTH			\$ 3,373,570	100.0%
5693	DON PASQUAL N INTERCEPTER	\$ 53,606	\$ 600,000	\$ -	-100.0%
422	WATER DEPARTMENT	\$ 78,606	\$ 1,505,000	\$ 4,028,570	167.7%
5681	PROPERTY ACQUISITION	\$ 81,682	\$ 152,940	\$ 150,000	-1.9%
401	ADMINISTRATION DEPARTMENT	\$ 214,068	\$ 152,940	\$ 150,000	-1.9%
INFRASTRUCTURE FUND EXPENDITURES		\$ 1,402,428	\$ 2,135,274	\$ 6,025,677	182.2%

CORRECTION FEES

Local Government Correction Fund

MISSION

Corrections fees are intended to off-set correction and detention costs per New Mexico Statutory requirements.

DESCRIPTION

A \$10.00 Correction fee is assessed for each criminal offense filed in Municipal Court. Correction fee revenues off-set the necessity for General Fund totally supporting the cost for care and housing of adults and juveniles.

GOALS AND OBJECTIVES

Corrections fees will continue to off-set total detention service costs.

Table 23 presents the FY 2005-2006 operating budget for the Local Government Correction Fund.

Table 23: CORRECTION FEES

(26) LOCAL GOV CORRECTION FUND					
ACCOUNT NAME		ACTUAL 2003/2004	BUDGET 2004/2005	PROPOSED 2005/2006	%CHANGE
306-4060	INTEREST REVENUES	\$ 251	\$ 500	\$ 1,200	140.0%
360-4150	CORRECTION FEES	\$ 26,480	\$ 73,831	\$ 56,120	-24.0%
LOCAL GOV. CORRECTION FUND		\$ 26,731	\$ 74,331	\$ 57,320	-22.9%
(26) LOCAL GOV. CORRECTION FUND EXP. BUDGET					
SUB ACCOUNT NAME		ACTUAL 2003/2004	BUDGET 2004/2005	PROPOSED 2005/2006	%CHANGE
5575	PRISONER MED/DETENTION CHG	\$ 46,025	\$ 80,000	\$ 55,000	-31.3%
402	JUDICIAL	\$ 46,025	\$ 80,000	\$ 55,000	-31.3%
LOCAL GOV. CORRECTION EXPENDITURES		\$ 46,025	\$ 80,000	\$55,000	-31.3%

LAW ENFORCEMENT PROTECTION FUND

Law Enforcement Protection Fund

MISSION

The New Mexico Enforcement Protection Fund (LEPF) is a legislative established fund that accumulates fees generated from insurance corporations in New Mexico and annually distributes the funds to New Mexico law enforcement agencies annually to assist in police equipment/training cost.

DESCRIPTION

LEPF funds as distributed under a formula for jurisdictional population and number of certified police officers in the law enforcement agency serving that jurisdiction.

GOALS AND OBJECTIVES

To utilize LEPF funds to the best advantage of the Village and Los Lunas Police Department.

Table 24 presents the FY 2005-2006 operating budget for the Law Enforcement Protection Fund/Correction Fees.

Table 24: LAW ENFORCEMENT PROTECTION

(27) LAW ENFORCEMENT PROTECTION FUND					
ACCOUNT NAME		ACTUAL 2003/2004	BUDGET 2004/2005	PROPOSED 2005/2006	%CHANGE
305-4006	STATE ALLOTMENT	\$ 24,200	\$ 35,600	\$ 37,400	5.1%
306-4060	INTEREST REVENUES	\$ 377	\$ 120	\$ 430	258.3%
LAW ENFORCEMENT PROTECTION FUND REV.		\$ 24,577	\$ 35,720	\$ 37,830	5.9%
(27) LAW ENFORCEMENT PROTECTION FUND EXP. BUDGET					
SUB ACCOUNT NAME		ACTUAL 2003/2004	BUDGET 2004/2005	PROPOSED 2005/2006	%CHANGE
5659	CAPITAL OUTLAY/COMPUTERS/CAMERAS FOR CAR UNITS		\$ 7,800	\$ 19,731	153.0%
5547	LEASE PURCHASES	\$ 15,189	\$ 27,900	\$ 18,068	-35.2%
404	POLICE DEPARTMENT	\$ 33,604	\$ 35,700	\$ 37,799	5.9%
LAW ENFORCEMENT PROTECTION EXP.		\$ 33,604	\$ 35,700	\$ 37,799	5.9%

EMERGENCY MEDICAL SERVICE

EMS Fund

MISSION

The professional staff of the Los Lunas Emergency Medical Services (EMS) is committed to delivering patient responsive emergency and non-emergency pre-hospital care to the citizens of Los Lunas and the surrounding communities through provision of a medically sophisticated advanced life support system. The principles determining the success of our mission include compassion, technical excellence combined operational and fiscal efficiency.

DESCRIPTION

Los Lunas Emergency Medical Services is certified to respond to calls in Valencia County.

GOALS AND OBJECTIVES

- To provide the highest quality of patient care and customer service.
- Preserve the rights and dignity of all patients.
- Be role models as health care professionals to those with whom we interact.
- Properly maintain all equipment to assure reliability, performance and extended life expectancy.

Table 25 presents the FY 2005-2006 operating budget for the EMS Fund.

Table 25: EMERGENCY MEDICAL SERVICE

(39) EMERGENCY MEDICAL SERV FUND					
ACCOUNT NAME		ACTUAL 2003/2004	BUDGET 2004/2005	PROPOSED 2005/2006	%CHANGE
305-4006	STATE ALLOTMENT	\$ 8,287	\$ 10,116	\$ 9,948	-1.7%
306-4060	INTEREST REVENUES	\$ 168	\$ 100	\$ 100	0.0%
305-4002	LIVING CROSSS REVENUES		\$ 19,091	\$ 17,000	-11.0%
4060	INTEREST REVENUES	\$ 168	\$ 75	\$ 100	33.3%
EMERGENCY MEDICAL SERV FUND REV.		\$ 8,624	\$ 29,382	\$ 27,148	-7.6%
(39) EMERGENCY MEDICAL SERV. FUND EXP. BUDGET					
SUB ACCOUNT NAME		ACTUAL 2003/2004	BUDGET 2004/2005	PROPOSED 2005/2006	%CHANGE
5505	EQUIP/OPERATING EXPENSE	\$ 8,778	\$ 10,338	\$ 10,048	-2.8%
5507	LIVING CROSS EXPENSE		\$ 20,250	\$ 17,100	
405	FIRE DEPARTMENT	\$ 8,778	\$ 30,588	\$ 27,148	-11.2%
EMERGENCY MEDICAL SERV. FUND		\$ 8,778	\$ 30,588	\$ 27,148	-11.2%

MUNICIPAL STREET IMPROVEMENT FUND

Municipal Street Improvement Fund

MISSION

Gasoline tax revenues are intended for construction, reconstruction, resurfacing or other improvement or maintenance of public roads and streets, including right-of-way materials acquisition. In addition, these revenues can be designated for projects subject to cooperative agreements entered into with the state highway and transportation department.

DESCRIPTION

The Municipal Street Improvement fund is funded solely by revenues generated from gasoline taxes.

GOALS AND OBJECTIVES

- To provide high quality street and road improvements throughout the municipality in the most cost effective and efficient manner possible.

Table 26 presents the FY 2005-2006 operating budget for the Municipal Street Improvement Fund.

Table 26: MUNICIPAL STREET IMPROVEMENT

(17) MUNICIPAL STREET IMPROVEMENT FUND					
ACCOUNT NAME		ACTUAL 2003/2004	BUDGET 2004/2005	PROPOSED 2005/2006	%CHANGE
306-4060	MUNICIPAL STREET FUND INTEREST		\$ 300	\$ 1,100	266.7%
340-4013	GAS TAX 1 CENT		\$ 121,827	\$ 124,909	2.5%
340-4013	GASOLINE		\$ 193,510	\$ 186,888	-3.4%
356-4008	NMED LOAN		\$ 3,018,866	\$ 901,956	-70.1%
GASOLINE TAX FUND REVENUES		\$ -	\$ 3,334,503	\$ 1,214,853	-63.6%
GASOLINE TAX EXPENDITURE BUDGET					
SUB ACCOUNT NAME		ACTUAL 2003/2004	BUDGET 2004/2005	PROPOSED 2005/2006	%CHANGE
5547	LEASE PURCHASE SWEEPERS AND TRUCKS	\$ 69,643	\$ 92,810	\$ 34,639	-62.7%
5556	HWY RIGHT-OF-WAY	\$ 70,143	\$ 100,000	\$ 100,000	0.0%
5561	INTEREST EXPENSE	\$ 12,197			0.0%
5619	UTILITIES	\$ 119,699	\$ 80,000	\$ 84,000	5.0%
5615	CAPITAL/LIFT TRUCK		\$ 73,000	\$ -	-100.0%
5635	CAPITAL/LUNA HILLS		\$ 3,018,866	\$ 901,956	-70.1%
STREET IMPROVEMENT EXPENDITURES		\$ 271,682	\$ 3,364,676	\$ 1,120,595	-66.7%

Table 27: 2003 BOND INVESTMENT FUND

(33) GRT INVESTMENT FUND 2003 BOND						
ACCOUNT NAME		ACTUAL 2003/2004	BUDGET 2004/2005	PROPOSED 2005/2006	%CHANGE	
4060	INTEREST REVENUES		\$ -	\$ -	0.0%	
306	EARNED INTEREST	\$ -	\$ -	\$ -	0.0%	
GRT INVESTMENT FUND 2003 BOND REVENUES		\$ -	\$ -	\$ -	0.0%	
(33) GRT INVESTMENT FUND 2003 BOND						
SUB ACCOUNT NAME		ACTUAL 2003/2004	BUDGET 2004/2005	PROPOSED 2005/2006	%CHANGE	
56..	WASTEWATER TREATMENT PLANT CONST.		\$ -	\$ 2,500,000	100.0%	
400	DEBT SERVICE	\$ -	\$ -	\$ 2,500,000	100.0%	
GRT INVESTMENT FUND 2003 BOND EXPENSES		\$ -	\$ -	\$ 2,500,000	100.0%	

SUMMARY UTILITY (ENTERPRISE) FUNDS

SUMMARY

The following charts summarize the Enterprise funds. Revenues are generated from three services; 1) Solid Waste, 2) Water, and 3) Sewer. Expenditures are the result of three operations; 1) Treatment Plant, 2) Solid Waste, and 3) Water/Sewer.

REVENUES

Chart 7 reflects the revenues generated from the three services provided to the residents of the Village of Los Lunas.

EXPENDITURES

Chart 8 reflects the expenditures for the three operations performed by the Village of Los Lunas. Graph 6 presents the expenditures for the Water/Sewer fund for fiscal year 2004/2005. Graph 7 presents the expenditures for the Solid Waste fund for FY 2005-2006.

Chart 7: UTILITY ENTERPRISE FUND REVENUES

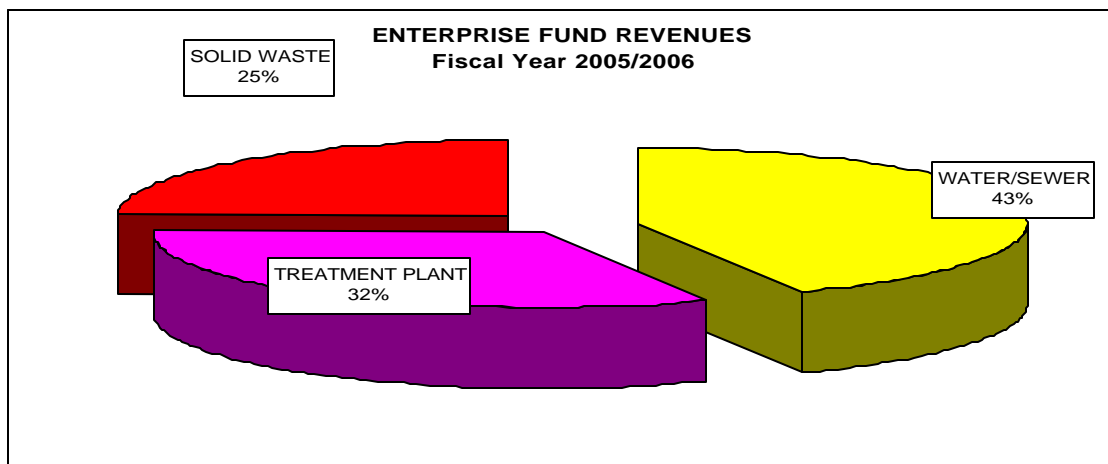
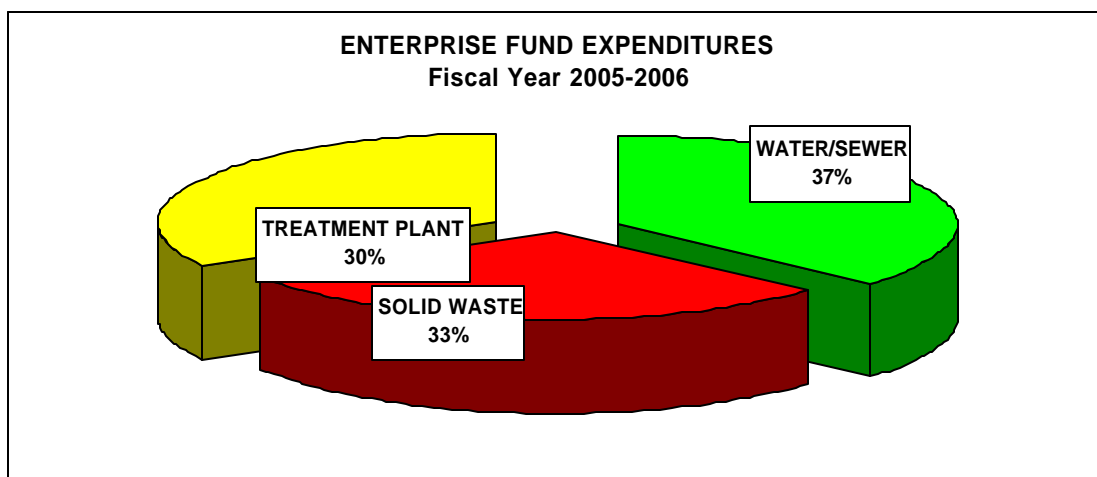
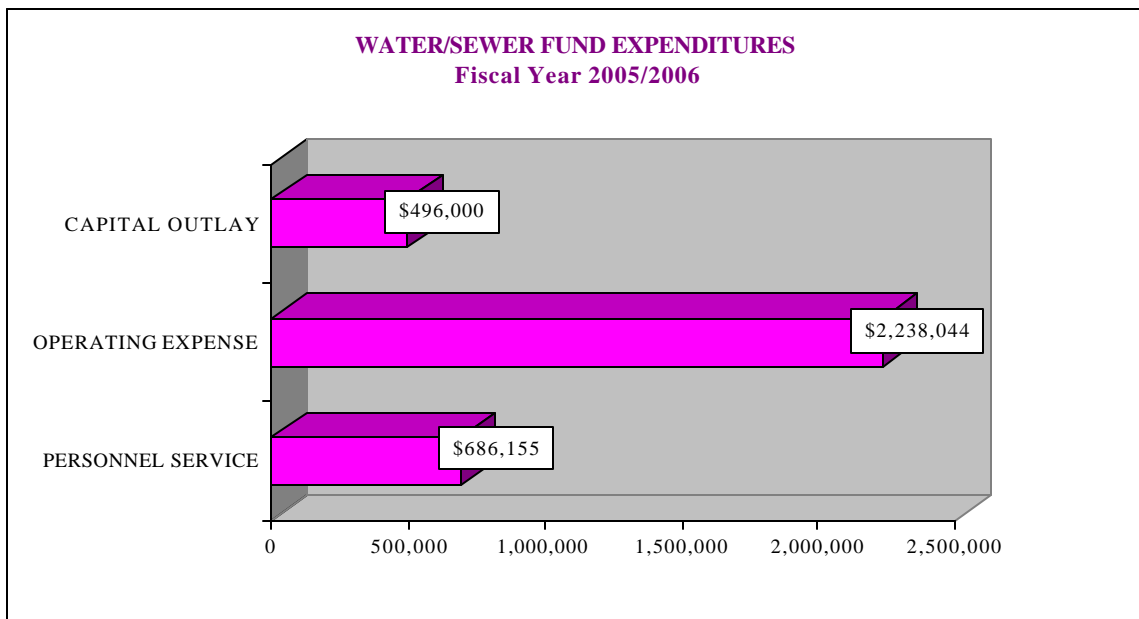


Chart 8: UTILITY ENTERPRISE FUND EXPENDITURES



Graph 6: WATER/SEWER FUND EXPENDITURES



Graph 7: SOLID WASTE FUND EXPENDITURES

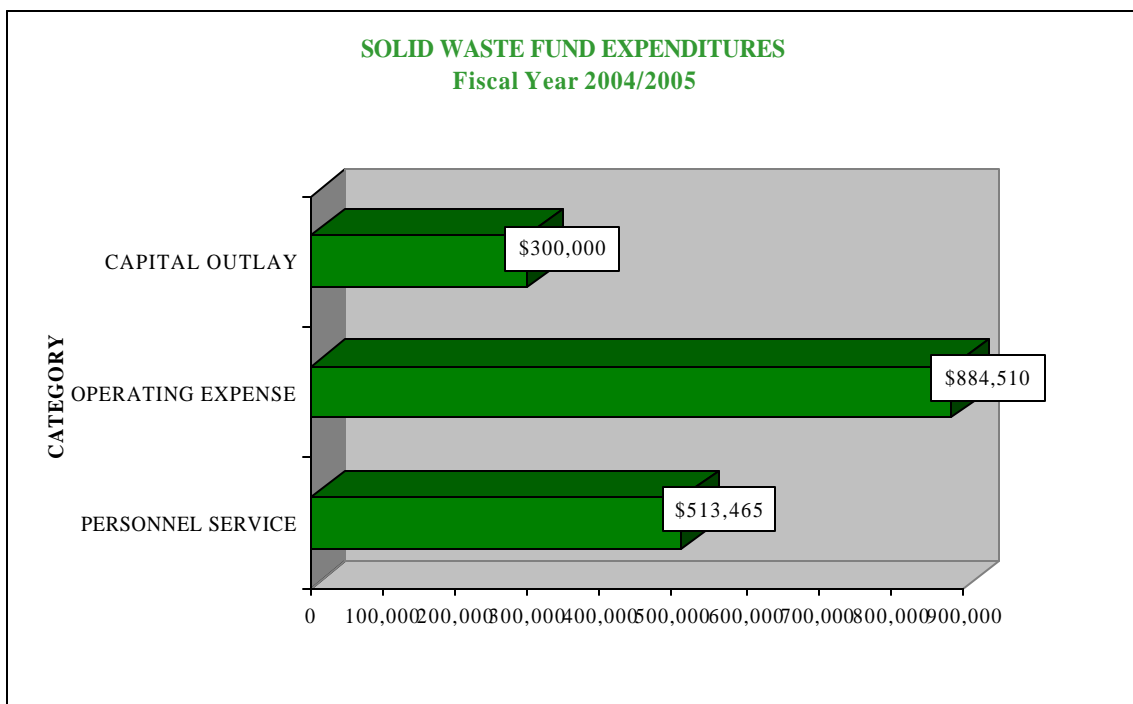


Table 28: WATER/SEWER FUND REVENUES

(41) WATER/SEWER FUND					
ACCOUNT NAME	ACTUAL 2003/2004	BUDGET 2004/2005	PROPOSED 2005/2006	%CHANGE	
4060 INTEREST REVENUES	\$ 88,082	\$ 28,000	\$ 22,000	-21.4%	
4062 METER DEPOSIT INTEREST	\$ 1,514	\$ 1,000	\$ 1,000	0.0%	
306 EARNED INTEREST	\$ 89,596	\$ 29,000	\$ 23,000	-20.7%	
4010 SALES	\$ 586,751	\$ 1,219,535	\$ 1,320,680	8.3%	
4020 CONECTION FEES	\$ 31,325	\$ 18,207	\$ 32,534	78.7%	
4030 PENALTIES	\$ 11,959	\$ 24,125	\$ 29,143	20.8%	
4080 WATER PLANT/WASTE WATER EXPA	\$ 176,878	\$ 166,631	\$ 310,300	86.2%	
351 SEWER SALES & SERVICE	\$ 806,913	\$ 1,428,498	\$ 1,692,657	18.5%	
4010 SALES	\$ 877,041	\$ 1,709,820	\$ 1,866,937	9.2%	
4020 CONECTION FEES	\$ 89,697	\$ 46,250	\$ 89,332	93.2%	
4025 WATER RIGHTS INCOME	\$ 6,269	\$ 24,000	\$ 18,389	-23.4%	
4030 PENALTIES	\$ 18,908	\$ 32,900	\$ 53,288	62.0%	
4050 NSF CK CHG/OTHER MISC	\$ 1,828	\$ 950	\$ 950	0.0%	
4080 WATER PLANT/WASTE WATER EXPA	\$ 215,049	\$ 158,415	\$ 227,571	43.7%	
4156 WATER DISPENSER REVENUE		\$ 1,360	\$ 1,360	0.0%	
352 WATER SALES & SERVICE	\$ 1,208,792	\$ 1,973,695	\$ 2,257,827	14.4%	
353-4010 GROSS RECEIPTS BILLED	\$ 78,632	\$ 144,687	\$ 144,687	0.0%	
WATER/SEWER FUND REV. TOTALS	\$ 2,183,933	\$ 3,575,880	\$ 4,118,171	15.2%	

Table 29: SOLID WASTE FUND REVENUES

(43) SOLID WASTE FUND					
ACCOUNT NAME	ACTUAL 2003/2004	BUDGET 2004/2005	PROPOSED 2005/2006	%CHANGE	
4060 INTEREST REVENUES	\$ 16,999	\$ 12,159	\$ 12,408	2.0%	
4062 METER DEPOSIT INTEREST	\$ 1,387	\$ 916	\$ 1,000	9.2%	
306 EARNED INTEREST	\$ 18,386	\$ 13,075	\$ 13,408	2.5%	
4010 SALES	\$ 720,568	\$ 1,000,768	\$ 1,074,252	7.3%	
4020 MRTS INCOME (Transfer Station)	\$ -	\$ -	\$ -	0.0%	
4030 PENALTIES	\$ 13,445	\$ 13,667	\$ 17,161	25.6%	
4040 BIN FEES	\$ 2,830	\$ 3,250	\$ 7,198	121.5%	
4041 1/16% GROSS RECEIPTS TAX	\$ 87,787	\$ 174,126	\$ 177,004	1.7%	
4042 RECYCLING INCOME		\$ 9,950	\$ 13,642	37.1%	
4050 NSF CK CHG/OTHER MISC	\$ -	\$ -	\$ -	0.0%	
4070 ROLLOFF BIN FRANCHISE FEES	\$ -	\$ 7,577	\$ 8,509	12.3%	
343 SOLID WASTE SALES & SERVICE	\$ 824,630	\$ 1,209,338	\$ 1,297,766	7.3%	
353 GROSS RECT. 5%	\$ 24,954	\$ 43,920	\$ 48,053	9.4%	
SOLID WASTE FUND REV. TOTALS	\$ 867,970	\$ 1,266,333	\$ 1,359,227	7.3%	

WASTE WATER TREATMENT PLANT

Department: 421 / Utility Fund

MISSION

The Wastewater Department of the Village of Los Lunas is here to provide excellence in quality and service to our customers at a minimal cost while protecting the environment and exceeding all quality standards.

DESCRIPTION

This department provides residential and commercial wastewater utilities to over 6,570 customers in various areas of the Village. Activities of this department include maintenance of the wastewater treatment facility, sludge handling facilities, laboratory analysis, fiscal reports and administration.

GOALS AND OBJECTIVES

- To provide all safety equipment and training to meet OSHA requirement for employees, to maintain an accident free workplace.
- To continue to meet all Environmental Protection Agency and State Environmental Department regulations with respect to plant operations.
- Assure the community that operators will be trained and certified to the highest level possible to enhance their ability to operate the system and improve the efficiency of operations.
- To achieve as many awards as possible for the Wastewater Facility and the Village of Los Lunas.
- Maintain the grease trap inspection program to reduce line maintenance problems and reduce grease problems at the wastewater facility thereby reducing the cost of treatment.

Table 30 presents the FY 2005-2006 operating budget for the Waste Water Treatment Plant.

Table 30: WASTE WATER TREATMENT PLANT

Department: 421 / Utility Fund

(41) WATER/SEWER FUND - TREATMENT PLANT PERSONAL SERVICE						
SUB ACCOUNT NAME			ACTUAL 2003/2004	BUDGET 2004/2005	PROPOSED 2005/2006	%CHANGE
5426	BEHREND, BETTY A.	UTIL./PUBLIC WORKS DIR	\$ 46,049	\$ 52,719	\$ 56,410	7.0%
5428	MORENO, RUBEN	LAB TECH.	\$ 20,092	\$ 20,787	\$ 22,243	7.0%
5429	BACA, MANUEL R.	MAINTENANCE	\$ 28,156	\$ 32,812	\$ 35,098	7.0%
5430	SANCHEZ, DAVID	LABORER	\$ 14,626	\$ 17,526	\$ 18,753	7.0%
5431	ARCHULETA, ALEJANDRO	LABORER	\$ 19,008	\$ 21,764	\$ 23,286	7.0%
5432	RODRIGUEZ, THOMAS	WWTP OPERATOR	\$ 14,626	\$ 12,802	\$ 12,920	0.9%
5446	MOYA, ADRIAN	SUPERVISOR	\$ 32,345	\$ 37,217	\$ 39,823	7.0%
5499		OVERTIME	\$ 8,139	\$ 9,500	\$ 9,500	0.0%
			\$ 183,040	\$ 220,009	\$ 218,032	-0.9%
5440	F.I.C.A EXPENSE		\$ 14,789	\$16,563	\$ 16,412	-0.9%
5441	P.E.R.A EXPENSE		\$ 35,050	\$41,164	\$ 40,788	-0.9%
5442	MEDICAL INS. EXPENSE		\$ 38,618	\$73,002	\$ 81,327	11.4%
5443	UNEMPLOYMENT TAX EXPENSE		\$ 235	\$650	\$ 644	-0.9%
5444	WORKMENS'S COMP. INS. EXPENSE		\$ 6,522	\$8,730	\$ 9,515	9.0%
			\$ 95,214	\$ 140,108	\$ 148,685	6.1%
TOTAL PERSONAL SERVICES			\$ 278,254	\$ 360,117	\$ 366,718	1.8%
(41) WATER/SEWER FUND - TREATMENT PLANT OPERATING EXPENSE						
SUB ACCOUNT NAME			ACTUAL 2003/2004	BUDGET 2004/2005	PROPOSED 2005/2006	%CHANGE
5510	OFFICE SUPPLIES		\$ 1,138	\$ 1,500	\$ 2,000	33.3%
5511	DATA PROCESSING		\$ 1,838	\$ 2,000	\$ 2,367	18.4%
5512	BOOKS & MANUALS		\$ -	\$ 300	\$ 400	33.3%
5513	GAS & OIL FOR VEHICLES		\$ 6,432	\$ 7,000	\$ 7,000	0.0%
5514	TRAINING & SEMINARS		\$ 1,523	\$ 3,000	\$ 3,000	0.0%
5515	PRINTING & COPYING		\$ -	\$ 400	\$ 900	125.0%
5517	PROFESSIONAL SERVICES		\$ 2,346	\$ 15,000	\$ 15,000	0.0%
5518	POSTAGE		\$ 745	\$ 1,300	\$ 1,300	0.0%
5519	UTILITIES		\$ 189,269	\$ 192,000	\$ 192,000	0.0%
5521	TELEPHONE EXPENSES		\$ 2,796	\$ 3,000	\$ 4,000	33.3%
5522	SUBSCRIPTIONS & DUES		\$ 686	\$ 800	\$ 800	0.0%
5523	INSURANCE & BONDS		\$ 19,565	\$ 21,000	\$ 25,000	19.0%
5524	PUBLICATIONS & ADVERTISING		\$ 1,141	\$ 1,100	\$ 1,100	0.0%
5525	BUILDING & GROUNDS MAINT.		\$ 11,813	\$ 14,000	\$ 15,000	7.1%
5527	ROAD EQUIPMENT REPAIRS		\$ 11,472	\$ 12,000	\$ 14,500	20.8%
5528	JANITORIAL SUPPLIES		\$ 2,668	\$ 3,600	\$ 2,600	-27.8%
5529	WWTP GAS/WATER EXP		\$ 3,769	\$ 5,000	\$ 4,000	-20.0%
5530	UNIFORM ALLOWANCE		\$ 2,021	\$ 2,500	\$ 2,500	0.0%
5531	TRAVEL EXPENSES		\$ 2,702	\$ 3,000	\$ 3,000	0.0%
5534	TOOLS & EQUIPMENT		\$ 1,759	\$ 3,000	\$ 3,000	0.0%
5536	SAFETY EQUIPMENT		\$ 3,097	\$ 3,000	\$ 3,500	16.7%
5537	CHEMICALS		\$ 21,351	\$ 16,000	\$ 16,000	0.0%
5538	IDENTIFICATION		\$ -	\$ -	\$ -	0.0%
5539	SYSTEMS MAINTANENCE		\$ 34,421	\$ 35,000	\$ 45,000	28.6%
5541	LABORATORY SUPPLIES		\$ 14,304	\$ 12,000	\$ 14,000	16.7%
5551	BOOKKEEPING CHARGES		\$ 374,298	\$ 393,012	\$ 244,217	-37.9%
5583	LOAN PAYMENT-WWTP PLANT		\$ (2,908)	\$ 221,150	\$ 222,150	0.5%
5561	INTEREST (LOANS)		\$ 60,875	\$ -	\$ -	0.0%
TOTAL OPERATING EXPENSES			\$ 769,121	\$ 972,915	\$ 856,334	-12.0%

Table 30: WASTE WATER TREATMENT PLANT Continued
Department: 421 / Utility Fund

(41) WATER/SEWER FUND - TREATMENT PLANT CAPITAL OUTLAY					
SUB ACCOUNT NAME	ACTUAL 2003/2004	BUDGET 2004/2005	PROPOSED 2005/2006	%CHANGE	
5648 CAPITAL OUTLAY/DIGESTER IMPROVEMENTS			\$ -	0.0%	
5667 CAPITAL OUTLAY/LAB EQUIPMENT	\$ -	\$ 26,200	\$ -	-100.0%	
5620 GREASE TRAP INSPECTION	\$ -	\$ 5,000	\$ 5,000	0.0%	
TOTAL EXPENSES	\$ 1,158,776	\$ 1,674,232	\$ 1,528,052	-8.7%	
ACCOUNTS PAYABLE	\$ -	\$ -	\$ -	0.0%	
TOTAL TREATMENT PLANT EXP.	\$ 1,158,776	\$ 1,674,232	\$ 1,528,052	-8.7%	

WATER/SEWER

Department: 422 / Utility Fund

MISSION

The Water/Sewer Department of the Village of Los Lunas is here to provide excellence in quality and service to our customers at a minimal cost while protecting the environment and exceeding all quality standards.

DESCRIPTION

This department provides residential and commercial water utilities to over 7,098 customers. We operate and maintain a water system consisting of 3 pressure zones, 3 steel storage tanks, 3 wells, and 62 miles of water lines. The sewer system consists of 13 lift stations, 634 manholes, and approximately 50 miles of sewer mains. Activities include maintenance of water/sewer utility systems and treatment facilities, laboratory sampling, fiscal reports, video inspection of sewer mains, and administration.

GOALS AND OBJECTIVES

- To provide customers of the Village of Los Lunas with excellence in quality and service.
- To continue to improve and update the Village's distribution system, adding larger water mains and more fire protection.
- To continue to upgrade the collection system, by reducing infiltration, adding larger lines and new interceptors.
- To maintain and provide personnel with the proper training to ensure effective operations and staying in compliance with all ED and EPA regulations.
- To upgrade the reading and billing touch-read program to make it more efficient and more cost effective.
- To utilize the new camera inspection equipment to evaluate all of the older collection lines and prioritize line replacement.

Table 31 presents the FY 2005-2006 operating budget for the Water/Sewer Department.

Table 31: WATER/SEWER
Department: 422 / Utility Fund

422						
(41) WATER/SEWER FUND - WATER/SEWER UTIL PERSONAL SERVICE						
SUB ACCOUNT NAME		ACTUAL 2003/2004	BUDGET 2004/2005	PROPOSED 2005/2006	%CHANGE	
5447	WORTMAN, GREG H. SUPERVISOR	\$ 37,384	\$ 42,791	\$ 45,785	7.0%	
5448	PEREA, EMILIO LEADMAN	\$ 34,567	\$ 39,576	\$ 42,346	7.0%	
5449	GARCIA, TONY P. METER READER SUPERV.	\$ 28,691	\$ 32,836	\$ 35,136	7.0%	
5450	VIGIL, RAY VACTOR OPERATOR	\$ 18,182	\$ 20,811	\$ 22,267	7.0%	
5451	CHAVEZ, GABRIEL METER READER	\$ 11,300	\$ 13,326	\$ 14,259	7.0%	
5457	RIVERA, LARRY J. METER READER	\$ 17,325	\$ 20,051	\$ 12,597	-37.2%	
5499	OVERTIME			\$ 11,000	100.0%	
		\$ 147,449	\$ 169,391	\$ 183,391	8.3%	
5440	F.I.C.A EXPENSE	\$ 11,009	\$12,958	\$ 13,188	1.8%	
5441	P.E.R.A EXPENSE	\$ 28,033	\$32,205	\$ 32,776	1.8%	
5442	MEDICAL INS. EXPENSE	\$ 35,182	\$54,752	\$ 60,996	11.4%	
5443	UNEMPLOYMENT TAX EXPENSE	\$ 183	\$508	\$ 517	1.8%	
5444	WORKMENS'S COMP. INS. EXPENSE	\$ 5,234	\$6,830	\$ 7,646	11.9%	
		\$ 79,641	\$ 107,254	\$ 115,122	7.3%	
TOTAL PERSONAL SERVICES		\$ 227,090	\$ 276,645	\$ 298,513	7.9%	
(41) WATER/SEWER FUND - WATER/SEWER UTIL OPERATING EXPENSE						
SUB ACCOUNT NAME		ACTUAL 2003/2004	BUDGET 2004/2005	PROPOSED 2005/2006	%CHANGE	
5500	GROSS RECEIPT TAXES WATER/SEWER	\$ 126,399	\$ 140,000	\$ 160,000	14.3%	
5504	STATE WATER FEES	\$ 19,646	\$ 22,600	\$ 22,600	0.0%	
5511	DATA PROCESSING	\$ 641	\$ 4,500	\$ 3,108	-30.9%	
5512	BOOKS & MANUALS	\$ -	\$ 600	\$ 600	0.0%	
5513	GAS & OIL FOR VEHICLES	\$ 9,589	\$ 8,000	\$ 9,500	18.8%	
5514	TRAINING & SEMINARS	\$ 4,557	\$ 6,000	\$ 6,720	12.0%	
5515	PRINTING & COPYING	\$ 2,881	\$ 5,000	\$ 5,000	0.0%	
5517	PROFESSIONAL SERVICES	\$ 20,415	\$ 39,000	\$ 39,000	0.0%	
5518	POSTAGE	\$ 11,743	\$ 14,500	\$ 15,000	3.4%	
5519	UTILITIES	\$ 124,155	\$ 145,000	\$ 145,000	0.0%	
5520	ATTORNEY FEES	\$ -	\$ 3,500	\$ 3,500	0.0%	
5521	TELEPHONE EXPENSES	\$ 5,032	\$ 6,500	\$ 7,000	7.7%	
5522	SUBSCRIPTIONS & DUES	\$ 1,483	\$ 3,000	\$ 4,000	33.3%	
5523	INSURANCE & BONDS	\$ 25,091	\$ 27,300	\$ 31,000	13.6%	
5524	PUBLICATIONS & ADVERTISING	\$ 507	\$ 600	\$ 600	0.0%	
5525	BUILDING & GROUNDS	\$ 7,354	\$ 10,000	\$ 10,000	0.0%	
5528	JANITORIAL	\$ 5,497	\$ 2,000	\$ 2,000	0.0%	
5527	ROAD EQUIPMENT REPAIRS	\$ 1,029	\$ 6,000	\$ 6,500	8.3%	
5530	UNIFORM ALLOWANCE	\$ 1,898	\$ 2,080	\$ 2,080	0.0%	
5531	TRAVEL EXPENSES	\$ 772	\$ 2,500	\$ 2,500	0.0%	
5534	TOOLS & EQUIPMENT	\$ 6,711	\$ 6,700	\$ 6,700	0.0%	
5536	SAFETY EQUIPMENT	\$ 3,301	\$ 3,000	\$ 3,500	16.7%	
5537	CHEMICALS	\$ 3,743	\$ 4,800	\$ 4,800	0.0%	
5538	IDENTIFICATION	\$ -	\$ -	\$ -	0.0%	
5539	SYSTEMS MAINTANENCE	\$ 95,836	\$ 105,000	\$ 110,000	4.8%	
5547	LEASE PURCHASE	\$ -	\$ 9,000	\$ -	-100.0%	
5560	WSC LOAN PAYMENTS	\$ 28,072	\$ 23,809	\$ 23,809	0.0%	
5579	SAN JUAN CHAMA WATER STORAGE	\$ 15,949	\$ 17,000	\$ 21,000	23.5%	
5583	RIP/VALENCIA "Y" & WATER TANK	\$ 251,804	\$ 355,708	\$ 355,708	0.0%	
TOTAL OPERATING EXPENSES		\$ 1,177,010	\$ 1,512,948	\$ 1,381,710	-8.7%	

Table 31: WATER/SEWER Continued

Department: 422 / Utility Fund

(41) WATER/SEWER FUND - WATER/SEWER UTIL CAPITAL OUTLAY					
SUB ACCOUNT NAME	ACTUAL 2003/2004	BUDGET 2004/2005	PROPOSED 2005/2006	%CHANGE	
5629 CAPITAL OUTLAY/WATER RIGHTS ACQUISITION		\$ 75,000	\$ 75,000	0.0%	
5633 CAPITAL OUTLAY/METERS		\$ 15,000	\$ 25,000	66.7%	
5699 CAPITAL OUTLAY/TELEMETRY SYSTEM-GIS DATA CAPTURE		\$ 51,000	\$ 51,000	0.0%	
5662 CAPITAL OUTLAY/TRUCK		\$ 25,000	\$ 40,000	60.0%	
TOTAL CAPITAL OUTLAY	\$ 809,850	\$ 366,000	\$ 191,000	-47.8%	
TOTAL EXPENSES	\$ 2,213,950	\$ 2,155,592	\$ 1,871,223	-13.2%	
TOTAL WATER/SEWER EXPENDITURES	\$ 2,213,950	\$ 2,155,592	\$ 1,871,223	-13.2%	

Table 31A: WATER/SEWER Continued

Utility Fund (41) Expenditure Summary

TOTAL TREATMENT PLANT EXPENDITURES (page 74)	\$ 1,528,052
TOTAL WATER/SEWER EXPENDITURES (page 77)	\$ 1,871,223
TOTAL WATER/SEWER FUND EXPENDITURES	\$ 3,399,274

SOLID WASTE DEPARTMENT

Solid Waste Fund

MISSION

To provide convenient and sanitary collection and disposal of trash for the residents of Los Lunas.

DESCRIPTION

The Solid Waste Department provides once a week curbside trash collection and disposal for the residents of Los Lunas and up to seven days-a-week commercial trash collections for businesses. All personnel of this department currently have commercial drivers licenses and are cross training on the operation of equipment and routes to maximize efficiency in the department. The Village currently transports its waste to a landfill west of Albuquerque. The Village remains a member of the Central Solid Waste Authority which consists of the municipalities in Valencia County and Socorro County and recognizes that a local landfill should be a high priority.

GOALS AND OBJECTIVES

- Comply with all Federal EPA regulations and State Environmental Department regulations.
- To construct a Materials Recovery and Transfer facility to provide state-of-the-art trash collection and disposal for Village residents to the Authority.
- To assist in the operation of the Drop-off Recycling Center to help accomplish the 25% reduction of trash going to the landfill.
- To continue to provide a quality trash collection and disposal service for the residents of Los Lunas by fully automating the department.

Table 32 presents the FY 2005-2006 operating budget for the Solid Waste Department.

Table 32: SOLID WASTE DEPARTMENT

423						
(43) SOLID WASTE FUND - SOLID WASTE DEPT PERSONAL SERVICE						
SUB ACCOUNT NAME		ACTUAL 2003/2004	BUDGET 2004/2005	PROPOSED 2005/2006	%CHANGE	
5384	FOREMAN, DAVID HEAVY EQUIP. MECH	\$ 20,728	\$ 22,979	\$ 24,586	7.0%	
5468	MC QUEEN, ROBERT SUPERVISOR	\$ 23,030	\$ 22,580	\$ 29,046	28.6%	
5469	DEANDA, DAVID ASSISTANT SUPERVISOR	\$ 18,064	\$ 26,264	\$ 28,103	7.0%	
5469	CHAVEZ, DANIEL LABORER/DRIVER		\$ 12,802	\$ 13,698	7.0%	
5470	CAMPOS, DUANE TRANSFER ST. DRIVER	\$ 18,142	\$ 19,317	\$ 21,909	13.4%	
5471	MONTOYA, MARCUS TRANSFER ST. OPERATOR	\$ 20,728	\$ 24,812	\$ 26,549	7.0%	
5472	LUCERO, MATTHEW Z. RES. DRIVER	\$ 16,423	\$ 22,432	\$ 24,001	7.0%	
5473	URTIAGA, GARY RESIDENTIAL DRIVER	\$ 16,423	\$ 18,167	\$ 18,339	0.9%	
5474	CHAVEZ, JOSHUA PETE LABORER/DRIVER	\$ 18,064	\$ 13,189	\$ 13,799	4.6%	
5477	ASTORGA, ROBERT A COMM. DRIVER	\$ 21,537	\$ 24,645	\$ 26,371	7.0%	
5482	LUERAS, SAMMY LABORER		\$ 12,802	\$ 13,159	2.8%	
5483	SALAZAR, WALTER COMMERCIAL DRIVER	\$ -	\$ 11,806	\$ 14,834	25.6%	
5484	(VACANT) LABORER	\$ 18,142	\$ 14,882	\$ 13,757	-7.6%	
5499	OVERTIME	\$ 10,254	\$ 11,000	\$ 11,000	0.0%	
		\$ 201,532	\$ 257,677	\$ 279,150	8.3%	
5440	F.I.C.A EXPENSE	\$ 15,141	\$19,712	\$ 21,355	8.3%	
5441	P.E.R.A EXPENSE	\$ 36,156	\$48,991	\$ 53,073	8.3%	
5442	MEDICAL INS. EXPENSE	\$ 47,935	\$118,629	\$ 132,157	11.4%	
5443	UNEMPLOYMENT TAX EXPENSE	\$ 317	\$773	\$ 837	8.3%	
5444	WORKMENS'S COMP. INS. EXPENSE	\$ 10,490	\$16,549	\$ 26,892	62.5%	
		\$ 110,039	\$ 204,654	\$ 234,315	14.5%	
TOTAL PERSONAL SERVICES		\$ 311,571	\$ 462,331	\$ 513,465	11.1%	
(43) SOLID WASTE FUND - SOLID WASTE DEPT OPERATING EXPENSE						
SUB ACCOUNT NAME		ACTUAL 2003/2004	BUDGET 2004/2005	PROPOSED 2005/2006	%CHANGE	
5500	GROSS RECTS TAX DUE STATE	\$ 40,250	\$ 45,000	\$ 50,353	11.9%	
5510	OFFICE SUPPLIES	\$ 3,659	\$ 4,025	\$ 4,025	0.0%	
5511	DATA PROCESSING	\$ 1,781	\$ 2,711	\$ 3,886	43.3%	
5513	GAS & OIL FOR VEHICLES	\$ 38,846	\$ 40,000	\$ 54,000	35.0%	
5514	TRAINING & SEMINARS	\$ 2,798	\$ 4,680	\$ 5,000	6.8%	
5515	PRINTING & COPYING	\$ 1,558	\$ 2,000	\$ 2,200	10.0%	
5518	POSTAGE	\$ 4,997	\$ 6,400	\$ 6,400	0.0%	
5521	TELEPHONE EXPENSES	\$ 5,303	\$ 7,000	\$ 7,000	0.0%	
5523	INSURANCE & BONDS	\$ 32,989	\$ 38,000	\$ 38,000	0.0%	
5527	ROAD EQUIPMENT REPAIRS	\$ 86,860	\$ 85,000	\$ 85,000	0.0%	
5530	UNIFORM ALLOWANCE	\$ 3,017	\$ 4,500	\$ 4,500	0.0%	
5534	TOOLS & EQUIPMENT REPAIRS	\$ 4,701	\$ 5,000	\$ 5,500	10.0%	
5536	SAFTY EQU.	\$ 3,740	\$ 4,500	\$ 4,500	0.0%	
5537	CHEMICALS	\$ 819	\$ 3,000	\$ 3,000	0.0%	
5538	IDENTIFICATION	\$ -	\$ -	\$ -	0.0%	
5542	BIN EXPENSES	\$ 16,801	\$ 30,000	\$ 35,000	16.7%	
5547	LEASE PURCHASE		\$ 198,462	\$ 198,000	-0.2%	
5563	LANDFILL/TRANSFER ST. SITE EXP.	\$ 30,098	\$ 24,000	\$ 24,000	0.0%	
5588	ENVIRONMENTAL EGRT - CSWA	\$ 125,487	\$ 175,000	\$ 177,000	1.1%	
5589	TIPPING FEES	\$ 102,867	\$ 110,000	\$ 130,000	18.2%	
TOTAL OPERATING EXPENSE		\$ 543,105	\$ 833,227	\$ 884,510	6.2%	

Table 32: SOLID WASTE DEPARTMENT Continued

(43) SOLID WASTE FUND - SOLID WASTE DEPT CAPITAL OUTLAY					
SUB ACCOUNT NAME	ACTUAL 2003/2004	BUDGET 2004/2005	PROPOSED 2005/2006	%CHANGE	
5698 CAPITAL OUTLAY/LANDFILL STUDY	\$ 25,352	\$ 313,500	\$ 300,000	-4.3%	
TOTAL CAPITAL OUTLAY	\$ 32,048	\$ 315,500	\$ 300,000	-4.9%	
TOTAL EXPENSES	\$ 886,724	\$ 1,611,058	\$ 1,697,975	5.4%	
ACCOUNTS PAYABLE	\$ -	\$ -	\$ -	0.0%	
TOTAL SOLID WASTE EXPENDITURES	\$ 886,724	\$ 1,611,058	\$ 1,697,975	5.4%	

DEBT SERVICE FUNDS

SUMMARY

The Village of Los Lunas currently has two service bonds. The first issue is the "Gross Receipts Tax Improvement Revenue Bonds, Series 2003A" in the amount of \$5,175,000. The second issue is the "Gross Receipts Tax Refunding Revenue Bond, Series 2003B" in the amount of \$4,565,000.

The purpose of these issues was to defray the cost to 1) refund the Village's Gross Receipts Tax Refunding Revenue Bonds, Series 1993 and the Village's Infrastructure Fund Gross Receipts Tax Revenue Bonds, Series 1995, 2) acquire, extend, enlarge, better, repair, otherwise improve or maintain sanitary sewers, sewage treatment plants or water utilities, including but not necessarily limited to the acquisition of rights of way and water and water rights, or any combination of the foregoing, 3) construct, purchase, furnish, equip, rehabilitate, make additions to or make improvements to public buildings, 4) purchase, acquire, rehabilitate fire-fighting equipment or any combination of the foregoing, 5) acquire, construct, purchase, equip, furnish, make additions to, renovate, rehabilitate, beautify or otherwise improve public parking or recreational facilities, and 6) cover all costs incidental to the foregoing and incidental to the issuance of the Bonds. (Tables 44 and 45 present the Debt Service schedules.)

Table 33: GROSS RECT. TAX REV. BOND 2003A

(32) GROSS RECT. TAX REV. BOND 2003A					
ACCOUNT NAME		ACTUAL 2003/2004	BUDGET 2004/2005	PROPOSED 2005/2006	%CHANGE
4060	INTEREST REVENUES		\$ -	\$ -	0.0%
306	EARNED INTEREST	\$ -	\$ -	\$ -	0.0%
3000	TRANSFER FROM GENERAL FUND		\$ 202,074	\$ 202,074	0.0%
3050	TRANSFER FORM G.R.T. RESERVE		\$ -	\$ -	0.0%
392	TRANSFERS	\$ -	\$ 202,074	\$ 202,074	0.0%
GROSS RECT. TAX REV. BOND 2003A REVENUES		\$ -	\$ 202,074	\$ 202,074	0.0%
(32) GROSS RECT. TAX REV. BOND 2003A					
SUB ACCOUNT NAME		ACTUAL 2003/2004	BUDGET 2004/2005	PROPOSED 2005/2006	%CHANGE
5010	BONDS DUE THIS FISCAL YEAR		\$ -	\$ -	0.0%
5020	BOND COUPONS/INTEREST DUE		\$ 202,074	\$ 202,074	0.0%
5030	BOND/AGENT FEES				0.0%
400	DEBT SERVICE	\$ -	\$ 202,074	\$ 202,074	0.0%
GROSS RECT. TAX REVENUE BOND EXP.		\$ -	\$ 202,074	\$ 202,074	0.0%

DEBT SERVICE FUNDS Continued

Table 34: G.R.T. REVENUE BOND 2003B

(34) G.R.T. REVENUE BOND 2003B					
ACCOUNT NAME	ACTUAL 2003/2004	BUDGET 2004/2005	PROPOSED 2005/2006	%CHANGE	
4060 INTEREST REVENUES - BOND ACQ. FUND		\$ -	\$ -	0.0%	
4060 INTEREST REVENUES - DEBT SERVICE		\$ 24,000	\$ 24,000	0.0%	
306 EARNED INTEREST	\$ -	\$ 24,000	\$ 24,000	0.0%	
3040 TRANSFER FROM INFRASTRUCTURE FUND		\$ 642,742	\$ 640,305	-0.4%	
392 TRANSFERS	\$ -	\$ 642,742	\$ 640,305	-0.4%	
GROSS RECT. TAX REV. BOND 2003B	\$ -	\$ 666,742	\$ 664,305	-0.4%	
(34) GROSS RECT. TAX REV. BOND 2003B					
SUB ACCOUNT NAME	ACTUAL 2003/2004	BUDGET 2004/2005	PROPOSED 2005/2006	%CHANGE	
5010 BONDS DUE THIS FISCAL YEAR		\$ 470,000	\$ 485,000	3.2%	
5020 BOND COUPONS/INTEREST DUE		\$ 172,742	\$ 155,305	-10.1%	
5030 BOND/AGENT FEES	\$ -	\$ -	\$ -	0.0%	
400 DEBT SERVICE	\$ -	\$ 642,742	\$ 640,305	-0.4%	
GROSS RECT. TAX REVENUE BOND 2003B EXP.	\$ -	\$ 642,742	\$ 640,305	-0.4%	

COURT TRUST FUND

MISSION

To collect the DWI lab fees, DWI prevention fees and Court Automation fees in accordance with State Law.

DESCRIPTION

State law requires the municipal judge to impose the above mentioned fees in conjunction with a court fine on traffic tickets. These fees must then be remitted to the State Administrative Office of the Courts on a monthly basis.

Table 35: COURT TRUST FUND

(28) COURT TRUST FUND						
ACCOUNT NAME		ACTUAL 2003/2004	BUDGET 2004/2005	PROPOSED 2005/2006	%CHANGE	
4151	LAB FEES COLLECTED	\$ 1,580	\$ 1,025	\$ 575	-43.9%	
4153	PREVENTION FEES	\$ 3,260	\$ 800	\$ 330	-58.8%	
301	DWI LAB/PREVENTION FEES	\$ 4,840	\$ 1,825	\$ 905	-50.4%	
4154	JUDICIAL EDUCATION FEES	\$ 2,646	\$ 7,347	\$ 5,611	-23.6%	
4155	COURT AUTOMATION FEES	\$ 7,872	\$ 25,277	\$ 17,890	-29.2%	
302	EDUCATION/AUTOMATION FEES	\$ 10,518	\$ 32,624	\$ 23,501	-28.0%	
COURT TRUST FUND REVENUES		\$ 15,358	\$ 34,449	\$ 24,406	-29.2%	
(28) COURT TRUST FUND EXP. BUDGET						
SUB ACCOUNT NAME		ACTUAL 2003/2004	BUDGET 2004/2005	PROPOSED 2005/2006	%CHANGE	
5580	LAB/PREVENTION FEE DUE STATE	\$ 3,314	\$ 1,825	\$ 905	-50.4%	
5581	EDUCATIONAL/AUTOMATION FEE	\$ 31,169	\$ 32,624	\$ 23,591	-27.7%	
402	JUDICIAL	\$ 34,483	\$ 34,449	\$ 24,496	-28.9%	
COURT TRUST FUND		\$ 34,483	\$ 34,449	\$ 24,496	-28.9%	

CENTRAL SOLID WASTE AUTHORITY

MISSION

To administer the funds for the Central Solid Waste Authority (CSWA) in accordance with the Joint Powers Agreement signed by Authority members.

DESCRIPTION

The Central Solid Waste Authority consists of the Village of Los Lunas, City of Belen, Socorro County, City of Socorro and the Village of Magdalena. The CSWA has received both grant funding and loan funding to assist CSWA members with their individual solid waste operations. The Village of Los Lunas, through joint powers agreement, is the fiscal agent for the Authority. As fiscal agent, the Village is to insure that the available funds are spent according to state law and regulations. The Village is also responsible to collect the environmental gross receipts tax from participating members to retire the existing debt.

GOALS AND OBJECTIVES

- To insure that the available funding is spent according to New Mexico Statutes and State regulations.
- To monitor and apply for available grant funds offered by the State for solid waste purposes.

Table 36 presents the FY 2005-2006 operating budget for the Central Solid Waste Authority.

Table 36: CENTRAL SOLID WASTE AUTHORITY

(44) CENTRAL SOLID WASTE AUTHORITY					
ACCOUNT NAME		ACTUAL 2003/2004	BUDGET 2004/2005	PROPOSED 2005/2006	%CHANGE
BELEN					
4008	NMFA LOAN	\$ 544,295	\$ -	\$ -	0.0%
4009	NMED GRANT		\$ -	\$ -	0.0%
4041	ENVIRONMENTAL GROSS RECEIPTS TAX	\$ 97,000	\$ 110,967	\$ 132,869	19.7%
4060	INTEREST INCOME	\$ 13,931	\$ 200	\$ 2,000	900.0%
324	TOTAL BELEN REVENUE	\$ 655,226	\$ 111,167	\$ 134,869	21.3%
LOS LUNAS					
4008	NMFA LOAN	\$ 384,129	\$ -	\$ -	0.0%
4009	NMED GRANT	\$ 8,248	\$ -	\$ -	0.0%
4041	ENVIRONMENTAL GROSS RECEIPTS TAX	\$ 98,000	\$ 167,782	\$ 143,404	-14.5%
4060	INTEREST INCOME	\$ 17,917	\$ 250	\$ 2,000	700.0%
325	TOTAL LOS LUNAS REVENUE	\$ 508,294	\$ 168,032	\$ 145,404	-13.5%
MAGDALENA					
4008	NMFA LOAN		\$ -	\$ -	0.0%
4009	NMED GRANT				0.0%
4041	ENVIRONMENTAL GROSS RECEIPTS TAX		\$ -	\$ -	0.0%
4060	INTEREST INCOME		\$ -	\$ -	0.0%
326	TOTAL MAGDALENA REVENUE		\$ -	\$ -	#DIV/0!
CITY OF SOCORRO					
4009	NMED GRANT		\$ -	\$ -	0.0%
4060	INTEREST INCOME		\$ -	\$ -	0.0%
327	TOTAL SOCORRO REVENUE		\$ -	\$ -	
SOCORRO COUNTY					
4009	NMED GRANT		\$ -	\$ -	0.0%
4060	INTEREST INCOME		\$ -	\$ -	0.0%
328	TOTAL SOCORRO COUNTY REVENUE		\$ -	\$ -	
CENTRAL SOLID WASTE AUTH. REVENUE TOTALS		\$ 1,163,520	\$ 279,199	\$ 280,273	0.4%

Table 37: CENTRAL SOLID WASTE AUTHORITY Continued

(44) CENTRAL SOLID WASTE AUTHORITY FUND - OPERATING EXPENSE					
SUB ACCOUNT NAME		ACTUAL 2003/2004	BUDGET 2004/2005	PROPOSED 2005/2006	%CHANGE
BELEN					
5517	PROFESSIONAL SERVICES				
5551	ADMINISTRATIVE CHARGES		\$ -	\$ -	0.0%
5648	LANDFILL CLOSURE	\$ -	\$ -	\$ -	0.0%
5611	SOLID WASTE EQUIPMENT	\$ -	\$ -	\$ -	0.0%
5649	PROPERTY ACQUISITION	\$ -	\$ -	\$ -	0.0%
6030	DEBT SERVICE	\$ 50,703	\$ 55,312	\$ 55,312	0.0%
424	TOTAL BELEN EXPENSES	\$ 50,703	\$ 55,312	\$ 55,312	0.0%
LOS LUNAS					
5517	PROFESSIONAL SERVICES		\$ -	\$ -	
5551	ADMINISTRATIVE CHARGES		\$ -	\$ -	0.0%
5648	LANDFILL CLOSURE		\$ -	\$ -	0.0%
5611	SOLID WASTE EQUIPMENT		\$ -	\$ -	0.0%
5650	CONSTRUCTION - TRANSFER STATION		\$ -	\$ -	0.0%
6030	DEBT SERVICE	\$ 64,853	\$ 70,749	\$ 70,749	0.0%
425	TOTAL LOS LUNAS EXPENSES	\$ 64,853	\$ 70,749	\$ 70,749	0.0%
CITY OF SOCORRO					
5611	SOLID WASTE EQUIPMENT	\$ -	\$ -	\$ -	0.0%
5650	CONSTRUCTION - TRANSFER STATION		\$ -	\$ -	0.0%
427	TOTAL SOCORRO EXPENSES	\$ -	\$ -	\$ -	
SOCORRO COUNTY					
5650	CONSTRUCTION - TRANSFER STATION		\$ -	\$ -	0.0%
428	TOTAL SOCORRO COUNTY EXPENSES	\$ -	\$ -	\$ -	
MAGDALENA					
5551	ADMINISTRATIVE CHARGES	\$ -	\$ -	\$ -	0.0%
5650	CONSTRUCTION - TRANSFER STATION		\$ -	\$ -	0.0%
5611	SOLID WASTE EQUIPMENT				0.0%
6030	DEBT SERVICE	\$ 2,358	\$ -	\$ -	0.0%
426	TOTAL MAGDALENA EXPENSES	\$ 2,358	\$ -	\$ -	0.0%
TOTAL EXPENSES		\$ 117,914	\$ 126,061	\$ 126,061	0.0%

TRANSPORTATION PROGRAM

MISSION

To develop and provide a cost effective and efficient transportation program that meets the needs of not only the citizens of Los Lunas but the citizens throughout Valencia County.

DESCRIPTION

The Community Services department administers the Transportation program. The transportation programs provides Countywide services and regular routes with the Village municipal limits.

GOALS AND OBJECTIVES

- Provide economical and convenient transportation services to citizens throughout Valencia county.
- Continue to seek additional funding sources to support the transportation program.
- Construct a transportation building to support these services.

Tables 38, 39 & 40 present the FY 2005-2006 operating budget for the Community Services Transportation Program.

Table 38: COMMUNITY SERVICES - TRANSPORTATION PROGRAM SECTIONS 5311 & 3037

(47) 419 TRANSPORTATION - FTA SECTION 3037					
ACCOUNT NAME	ACTUAL 2003/2004	BUDGET 2004/2005	PROPOSED 2005/2006	%CHANGE	
393-4009 GRANT REIMBURSEMENT		\$ 146,536	\$ 151,536	3.4%	
4009 GRANT REIMBURSEMENT	\$ -	\$ 146,536	\$ 151,536	3.4%	
371-4088 Misc. Revenues		\$ 5,000	\$ 5,000	0.0%	
FTA SECTION 3037 FUND REV. TOTAL	\$ -	\$ 151,536	\$ 156,536	3.3%	

(47) 418 TRANSPORTATION - FTA SECTION 5311					
ACCOUNT NAME	ACTUAL 2003/2004	BUDGET 2004/2005	PROPOSED 2005/2006	%CHANGE	
390-4009 GRANT REIMBURSEMENT		\$ 178,470	\$ 184,970	3.6%	
370-4010 GROSS RECEIPTS TAX			\$ 900	100.0%	
370-4088 MISC. REVENUES		\$ 17,000	\$ 14,000	-17.6%	
397-4009 BOOKKEEPING CHARGE FROM 47-419		\$ 122,914	\$ 126,954	100.0%	
FTA SECTION 5311 FUND REV. TOTAL	\$ -	\$ 301,384	\$ 312,824	3.8%	

**Table 39: COMMUNITY SERVICES - TRANSPORTATION
PROGRAM SECTIONS 5311 & 3037 CON'T**

(47) 418 TRANSPORTATION - FTA SECTION 5311 FUND - PERSONAL SERVICE							
				ACTUAL	BUDGET	PROPOSED	%CHANGE
SUB ACCOUNT NAME				2003/2004	2004/2005	2005/2006	
5406	LUCERO, PEARL	CO-ORDINATOR	\$	28,427	\$ 33,645	\$ 36,001	7.0%
5407	JARAMILLO, CHARLENE	VAN DRIVER	\$	13,374	\$ 18,097	\$ 19,363	7.0%
5408	TORRES, RAMONA K	VAN DRIVER	\$	13,374	\$ 14,310	\$ 14,947	4.5%
5409	LOPEZ, VELIA	VAN DRIVER	\$	13,374	\$ 14,310	\$ 14,980	4.7%
5410	MARQUEZ, VIRGINIA	VAN DRIVER	\$	13,374	\$ 14,269	\$ 16,185	13.4%
5411	TELLES, SOCORRO	CLERK			\$ 14,310	\$ 15,268	6.7%
5412	GARLEY, MARTHA P	DISPATCH	\$	16,100	\$ 13,484	\$ 15,512	15.0%
5413	SANCHEZ, ARCHIE	VAN DRIVER	\$	13,374	\$ 18,097	\$ 19,363	7.0%
5414		SUBSTITUTE VAN DRIVER	\$	13,374	\$ 6,500	\$ 6,500	0.0%
5418	LENTE, MICHAEL	MECHANIC	\$	18,370	\$ 21,836	\$ 24,593	12.6%
			\$	143,141	\$ 168,859	\$ 182,711	8.2%
5440	F.I.C.A EXPENSE		\$	10,954	\$12,918	\$ 13,977	8.2%
5441	P.E.R.A EXPENSE		\$	24,486	\$30,869	\$ 33,502	8.5%
5442	MEDICAL INS. EXPENSE		\$	44,966	\$73,002	\$ 81,327	11.4%
5443	UNEMPLOYMENT TAX EXPENSE		\$	240	\$507	\$ 548	8.2%
5444	WORKMENS'S COMP. INS. EXPENSE		\$	6,638	\$8,762	\$ 10,366	18.3%
			\$	87,284	\$ 126,057	\$ 139,721	10.8%
TOTAL PERSONAL SERVICES			\$	230,425	\$ 294,916	\$ 322,432	9.3%
(47) 418 TRANSPORTATION FTA SECTION 5311 FUND - OPERATING EXPENSE							
				ACTUAL	BUDGET	PROPOSED	%CHANGE
SUB ACCOUNT NAME				2003/2004	2004/2005	2005/2006	
5510	OFFICE SUPPLIES		\$	1,319	\$ 850	\$ 850	0.0%
5513	GAS & OIL FOR VEHICLES		\$	2,035	\$ 26,200	\$ 26,200	0.0%
5514	TRAINING & SEMINARS				\$ 7,440	\$ 5,500	-26.1%
5515	PRINTING & COPYING				\$ 250	\$ 750	200.0%
5517	PROFESSIONAL SERVICES		\$	623	\$ 1,250	\$ 1,000	-20.0%
5518	POSTAGE				\$ 200	\$ 200	0.0%
5519	UTILITIES		\$	1,218	\$ 6,500	\$ 3,500	-46.2%
5521	TELEPHONE EXPENSE		\$	897	\$ 500	\$ 1,200	140.0%
5522	SUBSCRIPTION AND DUES		\$	150	\$ 500	\$ 500	0.0%
5523	INSURANCE & BONDS		\$	8,127	\$ 5,000	\$ 6,782	35.6%
5524	PUBLICATIONS & ADVERTISING		\$	177	\$ 550	\$ 550	0.0%
5525	BUILDING & GROUNDS MAINTENANCE				\$ 6,000	\$ 1,000	-83.3%
5527	ROAD EQUIPMENT REPAIRS		\$	5,182	\$ 10,600	\$ 13,000	22.6%
5528	JANITORIAL		\$	42	\$ 6,000	\$ 600	-90.0%
5530	UNIFORM ALLOWANCE		\$	1,340	\$ 1,700	\$ 1,800	5.9%
5531	TRAVEL EXPENSE				\$ 1,000	\$ 500	-50.0%
5532	AUDIT EXPENSE		\$	2,000	\$ 1,000	\$ 1,000	0.0%
5509	RENT EXPENSE				\$ -	\$ -	0.0%
5569	RADIO SERVICE				\$ 1,700	\$ 1,700	0.0%
5551	BOOKKEEPING CHARGES		\$	34,473	\$ 40,575	\$ 40,575	0.0%
TOTAL OPERATING EXPENSE			\$	57,583	\$ 117,815	\$ 107,207	-9.0%
(47) 418 TRANSPORTATION FTA SECTION 5311 FUND - CAPITAL OUTLAY							
				ACTUAL	BUDGET	PROPOSED	%CHANGE
SUB ACCOUNT NAME				2003/2004	2004/2005	2005/2006	
5625	CAPITAL OUTLAY/ COMPUTERS				\$ -	\$ -	0.0%
TOTAL CAPITAL OUTLAY			\$	-	\$ -	\$ -	0.0%
TOTAL EXPENSES			\$	288,008	\$ 412,731	\$ 429,639	4.1%
ACCOUNTS PAYABLE			\$	-	\$ -	\$ -	0.0%
TOTAL FTA SECTION 5311 EXPENDITURES			\$	288,008	\$ 412,731	\$ 429,639	4.1%

**Table 40: COMMUNITY SERVICES - TRANSPORTATION
PROGRAM SECTIONS 5311 & 3037 CON'T**

(47) 419 TRANSPORTATION - FTA SECTION 3037 FUND - PERSONAL SERVICE					
5440	F.I.C.A EXPENSE	\$ 7,691	\$0	\$ -	0.0%
5441	P.E.R.A EXPENSE	\$ 18,148	\$0	\$ -	0.0%
5442	MEDICAL INS. EXPENSE	\$ 29,542	\$0	\$ -	0.0%
5443	UNEMPLOYMENT TAX EXPENSE	\$ 141	\$0	\$ -	0.0%
5444	WORKMENS'S COMP. INS. EXPENSE	\$ 913	\$0	\$ -	0.0%
		\$ 56,435	\$ -	\$ -	
TOTAL PERSONAL SERVICES		\$ 137,301	\$ -	\$ -	
(47) 419 TRANSPORTATION FTA SECTION 3037 FUND - OPERATING EXPENSE					
SUB ACCOUNT NAME		ACTUAL 2003/2004	BUDGET 2004/2005	PROPOSED 2005/2006	%CHANGE
5510	OFFICE SUPPLIES	\$ 362	\$ 800	\$ 800	0.0%
5513	GAS & OIL FOR VEHICLES	\$ 16,958	\$ 13,000	\$ 13,000	0.0%
5514	TRAINING & SEMINARS		\$ 500	\$ 2,000	300.0%
5515	PRINTING & COPYING		\$ 500	\$ 500	0.0%
5518	POSTAGE		\$ 100	\$ 100	0.0%
5519	UTILITIES		\$ 700	\$ 700	0.0%
5521	TELEPHONE EXPENSES	\$ 142	\$ 700	\$ 700	0.0%
5523	INSURANCE & BONDS		\$ 5,000	\$ 6,782	35.6%
5527	ROAD EQUIPMENT REPAIRS	\$ 2,202	\$ 4,100	\$ 3,500	-14.6%
5530	UNIFORM ALLOWANCE		\$ 500	\$ 500	0.0%
5531	TRAVEL EXPENSES		\$ 1,000	\$ 1,000	0.0%
5551	BOOKKEEPING CHARGES	\$ 110,631	\$ 122,914	\$ 126,954	3.3%
TOTAL OPERATING EXPENSE		\$ 130,295	\$ 149,814	\$ 156,536	4.5%
(47) 419 TRANSPORTATION FTA SECTION 3037 FUND - CAPITAL OUTLAY					
SUB ACCOUNT NAME		ACTUAL 2003/2004	BUDGET 2004/2005	PROPOSED 2005/2006	%CHANGE
5662	CAPITAL OUTLAY/				0.0%
5648	CAPITAL OUTLAY/				0.0%
TOTAL CAPITAL OUTLAY		\$ -	\$ -	\$ -	0.0%
TOTAL EXPENSES		\$ 267,596	\$ 149,814	\$ 156,536	100.0%
ACCOUNTS PAYABLE		\$ -	\$ -	\$ -	0.0%
TOTAL FTA SECTION 3037 EXPENDITURES		\$ 267,596	\$ 149,814	\$ 156,536	4.5%

PUBLIC HOUSING AUTHORITY

MISSION

To continue to provide housing assistance to our low income citizens and to continually seek additional federal funding to introduce additional programs.

DESCRIPTION

The Housing Authority, provides housing assistance to the very low and low income citizens throughout Valencia County. Current programs include Section 8 Rental Assistance, Family Self Sufficiency (FSS), Homeless Prevention, Homeless TBRA and Owner-Occupied Rehabilitation. The Housing Authority is funded and regulated by the Department of Housing and Urban Development (HUD). Support is also provided by the County of Valencia as they provide a part-time administrative staff member.

GOALS AND OBJECTIVES

- Continue to increase Section 8 Program.
- Increase participation in the Family Self-Sufficiency Program.
- Apply for Program moneys through the Continuum of Care Homeless Assistance Grant Application Process.
- Supportive Housing Program
- Transitional Housing
- Supportive Services

Table 41 presents the FY 2005-2006 operating budget for the Public Housing Authority.

Table 41: PUBLIC HOUSING AUTHORITY

(51) SECTION 8 FUND						
ACCOUNT NAME			ACTUAL 2003/2004	BUDGET 2004/2005	PROPOSED 2005/2006	%CHANGE
4060	FIXED ASSET (TRUCK SALE)		\$ -	\$ -	\$ -	0.0%
4060	INTEREST REVENUES		\$ 838	\$ 214	\$ 150	-29.9%
306	EARNED INTEREST		\$ 838	\$ 214	\$ 150	-29.9%
308-4014	ADMINISTRATIVE REVENUES (VOUCHERS)		\$ 86,922	\$ 90,069	\$ 91,628	1.7%
	HOME RENTALS				\$ 14,400	
313-4009	OTHER ADMINISTRATIVE REVENUES (PORTS)		\$ 57,672	\$ 64,595	\$ 85,000	31.6%
	OTHER ADMINISTRATIVE REVENUES		\$ 144,594	\$ 154,664	\$ 176,628	14.2%
4009	GRANT FUNDS		\$ 15,000	\$ -	\$ 15,000	100.0%
312	FSS GRANT REVENUES		\$ 15,000	\$ -	\$ 15,000	100.0%
4009	GRANT FUNDS		\$ -	\$ -	\$ 156,384	100.0%
	ADMINISTRATIVE FEES		\$ -	\$ -	\$ 21,894	100.0%
373	SHELTER PLUS CARE (HAP)		\$ -	\$ -	\$ 178,278	100.0%
4009	GRANT FUNDS		\$ -	\$ -	\$ -	0.0%
	ADMINISTRATIVE FEES		\$ -	\$ -	\$ -	0.0%
374	HOMELESS TBRA REVENUES		\$ -	\$ -	\$ -	0.0%
4009	GRANT FUNDS		\$ -	\$ -	\$ -	0.0%
375	HOMELESS PREVENTION		\$ -	\$ -	\$ -	0.0%
314-4009	GRANT FUNDS		\$ 616,332	\$ 611,508	\$ 535,800	-12.4%
313-1099	HOUSING PORTABILITY		\$ 909,429	\$ 1,066,029	\$ 710,686	-33.3%
314	HOUSING VOUCHER REVENUES		\$ 1,525,761	\$ 1,677,537	\$ 1,246,486	-25.7%
SECTION 8 FUND			\$ 1,686,193	\$ 1,832,415	\$ 1,616,542	-11.8%
413						
(51) PUBLIC HOUSING AUTHORITY PERSONAL SERVICE						
SUB ACCOUNT NAME			ACTUAL 2003/2004	BUDGET 2004/2005	PROPOSED 2005/2006	%CHANGE
5408	EWERS, PAMELA	HOUSING DIRECTOR	\$ 34,659	\$ 39,671	\$ 43,639	10.0%
5307	VACANT	HOUSING SEC 8 ASSISTANT			\$ 17,680	100.0%
5431	KURTZ, LORI	INSP/FSS COORDINATOR	\$ 26,581	\$ 30,431	\$ 32,561	7.0%
5300	FLORA	HOUSING OCCUPANCY SPEC.		\$ 18,798	\$ 20,030	6.6%
			\$ 61,240	\$ 70,102	\$ 113,910	62.5%
5440	F.I.C.A EXPENSE		\$ 4,650	\$ 5,363	\$ 8,714	62.5%
5441	P.E.R.A EXPENSE		\$ 11,643	\$ 13,328	\$ 21,657	62.5%
5442	MEDICAL INS. EXPENSE		\$ 13,437	\$ 18,251	\$ 40,664	122.8%
5443	UNEMPLOYMENT TAX EXPENSE		\$ 65	\$ 210	\$ 342	62.5%
5444	WORKMENS'S COMP. INS. EXPENSE		\$ 1,633	\$ 2,349	\$ 4,198	78.7%
			\$ 31,428	\$ 39,500	\$ 75,575	91.3%
TOTAL PERSONAL SERVICES			\$ 92,668	\$ 109,602	\$ 189,485	72.9%

Table 41: PUBLIC HOUSING AUTHORITY Continued

(51) PUBLIC HOUSING AUTHORITY OPERATING EXPENSE						
		ACTUAL	BUDGET	PROPOSED	%CHANGE	
SUB ACCOUNT NAME		2003/2004	2004/2005	2005/2006		
5510	OFFICE SUPPLIES	\$ 4,758	\$ 5,000	\$ 5,000	0.0%	
5512	BOOKS & MANUALS	\$ 214	\$ 300	\$ 300	0.0%	
5513	GAS & OIL FOR VEHICLES	\$ 1,352	\$ 2,000	\$ 3,000	50.0%	
5514	TRAINING & SEMINARS	\$ 1,145	\$ 2,220	\$ 3,200	44.1%	
5515	PRINTING & COPYING	\$ -	\$ -	\$ -	0.0%	
5518	POSTAGE	\$ 1,705	\$ 2,000	\$ 2,000	0.0%	
5519	UTILITIES	\$ 3,990	\$ 7,300	\$ 7,300	0.0%	
5520	ATTORNEYS FEES			\$ 5,000	100.0%	
5521	TELEPHONE EXPENSES	\$ 4,026	\$ 4,000	\$ 4,000	0.0%	
5522	SUBSCRIPTIONS & DUES	\$ 136	\$ 300	\$ 300	0.0%	
5523	INSURANCE & BONDS	\$ 4,219	\$ 4,000	\$ 5,350	33.8%	
5525	BUILDING & GROUNDS MAINT.			\$ 2,500	100.0%	
5547	LEASE COPIER	\$ 3,366	\$ -	\$ -	0.0%	
5531	TRAVEL	\$ 2,533	\$ 3,945	\$ 3,945	0.0%	
(51) PUBLIC HOUSING AUTHORITY						
		ACTUAL	BUDGET	PROPOSED	%CHANGE	
SUB ACCOUNT NAME		2003/2004	2004/2005	2005/2006		
5511	DATA PROCESSING	\$ 3,215	\$ 4,497	\$ 4,381	-2.6%	
5527	ROAD EQU. REPAIRS	\$ 430	\$ 500	\$ 1,000	100.0%	
5530	UNIFORMS	\$ -	\$ -	\$ -	0.0%	
5532	AUDIT EXPENSE	\$ 3,000	\$ 6,000	\$ 6,000	0.0%	
5536	SAFETY EQUIPMENT	\$ -	\$ 500	\$ 200	-60.0%	
5538	IDENTIFICATION	\$ -	\$ -	\$ -	0.0%	
5547	LEASE PAYMENT/ CAR	\$ 3,029	\$ -	\$ -	0.0%	
5551	BOOKKEEPING CHARGES	\$ 3,885	\$ 4,011	\$ 4,200	4.7%	
5564	CONTRACTUAL SERVICES	\$ 8,234	\$ 16,107	\$ -	-100.0%	
5598	FACILITY MAINTENANCE		\$ -	\$ 2,000		
TOTAL OPERATING EXPENSE		\$ 49,237	\$ 62,680	\$ 59,676	-4.8%	
5601	CAPITAL OUTLAY/COMPUTER EQUIPMENT	\$ 2,493	\$ -	\$ 2,400	100.0%	
5628	CAPITAL OUTLAY/HOME PURCHASE		\$ -	\$ 20,000	100.0%	
5700	HOUSING ASSIST PAYMENTS		\$ 611,508	\$ 535,800	-12.4%	
5700	HOUSING ASSIST PAYMENTS (PORTS)		\$ 1,066,029	\$ 710,686	-33.3%	
5702	HOMELESS REHABILITATION	\$ 107,152	\$ -	\$ -	0.0%	
5703	HOMELESS TBRA		\$ -	\$ -	0.0%	
5704	SHELTER PLUS CARE		\$ -	\$ 156,384	100.0%	
TOTAL CAPITAL OUTLAY		\$ 109,645	\$ 1,677,537	\$ 1,425,270	-15.0%	
TOTAL EXPENSES		\$ 251,550	\$ 1,849,819	\$ 1,674,431	-9.5%	
ACCOUNTS PAYABLE		\$ -	\$ -	\$ -	0.0%	
TOTAL PUBLIC HOUSING EXPENDITURES		\$ 251,550	\$ 1,849,819	\$ 1,674,431	-9.5%	

Table 42: EMPLOYEE BENEFIT FUND

(60) EMPLOYEE BENEFIT FUND					
ACCOUNT NAME	ACTUAL 2003/2004	BUDGET 2004/2005	PROPOSED 2005/2006	%CHANGE	
4060 INTEREST REVENUES	\$ 1,278	\$ 1,180	\$ 2,215	87.7%	
306 EARNED INTEREST	\$ 1,278	\$ 1,180	\$ 2,215	87.7%	
3000 TRANSFER FROM GENERAL FUND	\$ 25,203	\$ 16,229	\$ 17,609	8.5%	
3020 TRANSFER FROM WATER/SEWER	\$ 3,500	\$ 1,930	\$ 2,014	4.4%	
3030 TRANSFER FROM SOLID WASTE FUND	\$ 2,450	\$ 1,288	\$ 1,396	8.3%	
392 TRANSFERS	\$ 31,153	\$ 19,447	\$ 21,019	100.0%	
EMPLOYEE BENEFIT FUND	\$ 32,431	\$ 20,628	\$ 23,234	12.6%	
(60) EMPLOYEE BENEFIT FUND EXP. BUDGET					
SUB ACCOUNT NAME	ACTUAL 2003/2004	BUDGET 2004/2005	PROPOSED 2005/2006	%CHANGE	
5562 EMPLOYEE BENEFIT PAYMENTS	\$ 17,282	\$ 50,000	\$ 50,000	0.0%	
530 EMPLOYEE BENEFIT PAYMENTS	\$ 17,282	\$ 50,000	\$ 50,000	0.0%	
EMPLOYEE BENEFIT FUND	\$ 17,282	\$ 50,000	\$ 50,000	0.0%	

CAPITAL PROJECT FUNDS

SUMMARY

The Village of Los Lunas has three capital fund projects. The Luna Hills capital project is a federally funded project to install sewer lines in a southwest neighborhood of the Village. The Wellness Center project is a Community Development Block Grant funded project and it is to construct an expansion onto the Village's Wellness Center. The Transportation Building project is also a federally funded project. This project is to construct a transportation administrative building that will be used to house equipment and staff supporting the transportation program.

Tables 43 and 44 present the FY 2005-2006 operating budget for the Capital Outlay projects.

Table 43: Luna Hills Project

(55) LUNA HILLS PROJECT					
ACCOUNT NAME		ACTUAL 2003/2004	BUDGET 2004/2005	PROPOSED 2005/2006	%CHANGE
358-4009	EPA GRANT FUNDS		\$ 803,000	\$ 467,413	-41.8%
	LUNA HILLS PROJECT	\$ -	\$ 803,000	\$ 467,413	-41.8%
LUNA HILLS PROJECT REVENUES			\$ 803,000	\$ 467,413	-41.8%
(55) LUNA HILLS PROJECT					
SUB ACCOUNT NAME		ACTUAL 2003/2004	BUDGET 2004/2005	PROPOSED 2005/2006	%CHANGE
5650	CAPITAL OUTLAY/SEWER LINES	\$ -	\$ 803,000	\$ 467,413	-41.8%
458	LUNA HILLS PROJECT	\$ -	\$ 803,000	\$ 467,413	-41.8%
LUNA HILLS EXPENDITURES		\$ -	\$ 803,000	\$ 467,413	-41.8%

Table 44: Transportation Building Project

(58) TRANSPORTATION BUILDING-VANS PROJECT					
ACCOUNT NAME		ACTUAL 2003/2004	BUDGET 2004/2005	PROPOSED 2005/2006	%CHANGE
358-4009	GRANT FUNDS		\$ 1,250,000	\$ 1,241,288	-0.7%
	TRANSPORTATION PROJECT	\$ -	\$ 1,250,000	\$ 1,241,288	100.0%
TRANSPORTATION PROJECT REVENUES			\$ 1,250,000	\$ 1,241,288	-0.7%
(58) TRANSPORTATION PROJECT					
SUB ACCOUNT NAME		ACTUAL 2003/2004	BUDGET 2004/2005	PROPOSED 2005/2006	%CHANGE
5650	CAPITAL OUTLAY/BUILDING	\$ -	\$ 1,250,000	\$ 1,241,288	-0.7%
	458 TRANSPORTATION PROJECT	\$ -	\$ 1,250,000	\$ 1,241,288	100.0%
TRANSPORTATION EXPENDITURES		\$ -	\$ 1,250,000	\$ 1,241,288	-0.7%

Table 46: DEBT SERVICE SCHEDULE

VILLAGE OF LOS LUNAS GROSS RECEIPTS TAX REVENUE BONDS SERIES 2003A - \$5,175,000			
Date	Principal	Interest	Semiannual Debt Service
10/1/2003		\$ 101,037.50	\$ 101,037.50
4/1/2004		\$ 101,037.50	\$ 101,037.50
10/1/2004		\$ 101,037.50	\$ 101,037.50
4/1/2005		\$ 101,037.50	\$ 101,037.50
10/1/2005		\$ 101,037.50	\$ 101,037.50
4/1/2006		\$ 101,037.50	\$ 101,037.50
10/1/2006		\$ 101,037.50	\$ 101,037.50
4/1/2007		\$ 101,037.50	\$ 101,037.50
10/1/2007		\$ 101,037.50	\$ 101,037.50
4/1/2008		\$ 101,037.50	\$ 101,037.50
10/1/2008		\$ 101,037.50	\$ 101,037.50
4/1/2009		\$ 101,037.50	\$ 101,037.50
10/1/2009		\$ 101,037.50	\$ 101,037.50
4/1/2010		\$ 101,037.50	\$ 101,037.50
10/1/2010		\$ 101,037.50	\$ 101,037.50
4/1/2011	\$ 100,000.00	\$ 101,037.50	\$ 201,037.50
10/1/2011		\$ 99,312.50	\$ 99,312.50
4/1/2012		\$ 99,312.50	\$ 99,312.50
10/1/2012		\$ 99,312.50	\$ 99,312.50
4/1/2013	\$ 650,000.00	\$ 99,312.50	\$ 749,312.50
10/1/2013		\$ 87,612.50	\$ 87,612.50
4/1/2014	\$ 675,000.00	\$ 87,612.50	\$ 762,612.50
10/1/2014		\$ 75,125.00	\$ 75,125.00
4/1/2015	\$ 700,000.00	\$ 75,125.00	\$ 775,125.00
10/1/2015		\$ 61,825.00	\$ 61,825.00
4/1/2016	\$ 725,000.00	\$ 61,825.00	\$ 786,825.00
10/1/2016		\$ 47,687.50	\$ 47,687.50
4/1/2017	\$ 750,000.00	\$ 47,687.50	\$ 797,687.50
10/1/2017		\$ 32,687.50	\$ 32,687.50
4/1/2018	\$ 775,000.00	\$ 32,687.50	\$ 807,687.50
10/1/2018		\$ 16,800.00	\$ 16,800.00
4/1/2019	\$ 800,000.00	\$ 16,800.00	\$ 816,800.00
	\$ 5,175,000.00	\$ 2,657,325.00	\$ 7,832,325.00

Table 47: DEBT SERVICE SCHEDULE

VILLAGE OF LOS LUNAS GROSS RECEIPTS TAX REFUNDING REVENUE BONDS SERIES 2003B - \$4,565,000			
Date	Principal	Interest	Semiannual Debt Service
10/1/2003		\$ 92,052.50	\$ 92,052.50
4/1/2004	\$ 185,000.00	\$ 92,052.50	\$ 277,052.50
10/1/2004		\$ 89,277.50	\$ 89,277.50
4/1/2005	\$ 465,000.00	\$ 89,277.50	\$ 554,277.50
10/1/2005		\$ 77,652.50	\$ 77,652.50
4/1/2006	\$ 485,000.00	\$ 77,652.50	\$ 562,652.50
10/1/2006		\$ 65,527.50	\$ 65,527.50
4/1/2007	\$ 510,000.00	\$ 65,527.50	\$ 575,527.50
10/1/2007		\$ 52,777.50	\$ 52,777.50
4/1/2008	\$ 530,000.00	\$ 52,777.50	\$ 582,777.50
10/1/2008		\$ 43,502.50	\$ 43,502.50
4/1/2009	\$ 550,000.00	\$ 43,502.50	\$ 593,502.50
10/1/2009		\$ 33,877.50	\$ 33,877.50
4/1/2010	\$ 575,000.00	\$ 33,877.50	\$ 608,877.50
10/1/2010		\$ 23,815.00	\$ 23,815.00
4/1/2011	\$ 540,000.00	\$ 23,815.00	\$ 563,815.00
10/1/2011		\$ 14,500.00	\$ 14,500.00
4/1/2012	\$ 725,000.00	\$ 14,500.00	\$ 739,500.00
	\$ 4,565,000.00	\$ 985,965.00	\$ 5,550,965.00

Table 48: SCHEDULE OF INSURANCE

VILLAGE OF LOS LUNAS SCHEDULE OF INSURANCES FOR FISCAL YEAR ENDING JUNE 30, 2006	
Auto Liability	\$ 176,517
General Liability	\$ 61,812
Foreign Jurisdiction	
Employee Dishonesty	
EMS Malpractice	
Errors & Omissions	
Civil Rights	\$ 31,389
Law Enforcement	\$ 23,157
Property/Machines & Equipment	\$ 39,414
Volunteer Firefighters	\$ 13,728
Workmen's Compensation	\$ 169,126
Unemployment	\$ 14,127
TOTAL INSURANCES	\$529,270

GLOSSARY

AD VALOREM TAX	Tax based on the Assessed Valuation of property.
APPROPRIATION	An authorization made by the Village Council which permits the Village to incur obligations and to make expenditures of resources
BOND	Written promise to pay a specified sum of money, called the face value or principal, at a specified date or dates in the future, called maturity date together with periodic interest at a specified date.
BUDGET	The annual fiscal year document which outlines expected revenues and expenditures.
BUDGET ADJUSTMENT	A procedure to revise a budget appropriation either by Village Council approval through the adoption of a budget resolution or by Village Manager authorization to adjust appropriations within a departmental budget.
CAPITAL IMPROVEMENT PROJECT	A long term financing and expenditure plan for the improvement or acquisition of capital facilities and equipment.
CAPITAL OUTLAY	Items greater than \$250. in value with a life expectancy of more than one year. Also known as "Capital Expenditures".
DEPARTMENT	A major administrative division of the Village that indicates overall management responsibility for an operation or a group of related operations, or performance units, within a functional area.
DEPARTMENT OF FINANCE AND ADMINISTRATION, LOCAL GOVERNMENT DIVISION	Also known as "DFA". The New Mexico State Agency responsible for overseeing municipal finances.
ENCUMBRANCE	The legal commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a future expenditure.
ENTERPRISE FUND	An Enterprise Fund is one or more self-supporting operating centers established to provide goods or services to the public. These funds have operating budgets which are completely supported by the revenue generated from user fees and service charges. The rate schedules for these services are established to insure that revenues are adequate to meet all necessary expenditures.
ESTIMATED REVENUE	The amount of projected revenue to be collected during the fiscal year. The amount of revenue appropriated is the amount approved by Council.
EXPENDITURE	Any payment disbursed by the Village from the Village's accounts. An expenditure may only be made against an approved budget amount.
FISCAL YEAR	The time period designated by the State signifying the beginning and ending period for recording financial transactions. The Village's specified fiscal year is July 1 to June 30.
FUND BALANCE	The excess of assets over liabilities and reserves and is therefore also known as surplus funds.

GENERAL FUND	The largest fund of the Village. The primary operating fund of most municipal governments, whereby operating expenses are supported by general governmental revenue sources such as ad valorem taxes, sale and other taxes, licenses and permits, and other financing sources. Typically, operating departments included in the General Fund are not self-supporting, even though some of them generate revenue through user fees and service charges.
GENERAL OBLIGATION FUND	Bonds sold by the Village to finance capital improvements. The property tax is the source of revenues for payment of these bonds.
GRANT	Funds awarded to the Village for a specific purpose. A separate fund is usually established for each grant and all revenues and expenditures are accounted for in that fund.
INTERNAL SERVICE FUND	This is a sub-account of the General Fund. Its purpose is to isolate internal charges for services that are provided by some Village departments to other departments during the course of daily operations.
LOCAL GOVERNMENT DIVISION	The division of DFA which is specifically empowered to ensure that municipal governments comply with state regulations.
RESERVE	An account used to indicate that a portion of a fund's asset, are legally restricted for a specific purpose and is, therefore, not available for general appropriation.
REVENUE	Any money received by the Village as a fee, tax, grant or other source.
REVENUE BOND	Bonds sold by the Village to finance capital acquisitions and paid from gross receipts taxes or enterprise fund revenues.
REVENUE ESTIMATE	The amount of revenue anticipated to be collected during the fiscal year.
TRANSFER	Any movement of money between funds, activities, accounts and sub-accounts.